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24



Australian Government

Department of Foreign Affairs and Trade

Annual Report

Photos on front cover:

Top right: Australian aid supplies on their way to Port Moresby, Papua New Guinea as part of humanitarian relief to affected areas following the landslide in Enga Province, May 2024. Credit: DFAT.

Centre left: Smartraveller stall located at the 2024 National Multicultural Festival in Canberra. Smartraveller was a co-sponsor of the festival, an iconic 3-day event that brought together more than 170 multicultural communities to share their culture, history and heritage through food, art, song and dance. Credit: Nathan Fulton.

Bottom left: Australian volunteer Simon Fenske with farmer from MUNIX village, Papua New Guinea. Credit: Theo Politis.

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About this report

This is the Secretary's report to the Minister for Foreign Affairs on the performance of the Department of Foreign Affairs and Trade for the financial year 2023–24.

The report has been prepared in accordance with Resource Management Guide No. 135: *Annual reports for non-corporate Commonwealth entities*.

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Further information about the Department of Foreign Affairs and Trade (DFAT) and an online version of this report are available on the DFAT website at dfat.gov.au/publications.

The annual report can also be found at transparency.gov.au.

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Acknowledgement of Country

The Department of Foreign Affairs and Trade acknowledges Traditional Owners of Country throughout Australia and recognises the continuing connection to lands, waters and communities. We pay our respects to Aboriginal and Torres Strait Islander cultures, and to Elders past and present.

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Our locations in Australia and overseas

as at 30 June 2024



- DFAT posts
- State and territory offices
- Torres Strait Treaty Liaison Office
- Austrade-managed posts led by consuls-general providing consular assistance

Note: DFAT manages 4 posts dedicated to multilateral institutions – in Geneva (UN), Jakarta (ASEAN), Paris (OECD) and New York (UN).

See Appendix M for a full list of overseas posts.



Letter of transmittal



Australian Government
Department of Foreign Affairs and Trade

Jan Adams AO PSM
Secretary

Ref: EC24-001490

Senator the Hon Penny Wong
Minister for Foreign Affairs
Parliament House
CANBERRA ACT 2600

Dear Minister

I am pleased to present to you the annual report of the Department of Foreign Affairs and Trade for the financial year 2023–24.

The report has been prepared for the purposes of section 46 of the *Public Governance, Performance and Accountability Act 2013*, which requires that an annual report be given to the entity's responsible minister for presentation to the Parliament.

The report contains information as required under other applicable legislation, including the *Work Health and Safety Act 2011*, the *Commonwealth Electoral Act 1918* and the *Environment Protection and Biodiversity Conservation Act 1999*.

As required by sections 10 and 17AG(2)(b) of the Public Governance, Performance and Accountability Rule 2014, I certify that I am satisfied that the department prepared fraud risk assessments and fraud control plans, had in place appropriate fraud prevention, detection, investigation and reporting mechanisms that met its specific needs, and took all reasonable measures to appropriately deal with fraud.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Jan Adams'.

2 October 2024



Chapter 1

Overview

Secretary's review

I am pleased to present the Department of Foreign Affairs and Trade (DFAT) Annual Report 2023–24. The department's purpose is to make Australia stronger, safer and more prosperous, to provide timely and responsive consular and passport services, and to ensure a secure Australian Government presence overseas.

Australia's strength, safety and prosperity depends greatly on the world we live in. The international environment has become more complex as global challenges and geostrategic competition interact and intensify. It is in Australia's interests that each country – large and small – operates by the same rules, and that we all have a say in shaping those rules. DFAT's role is to work with international and domestic partners to ultimately realise global peace, stability and prosperity in a world respectful of sovereignty and international law.

As this report shows, in 2023–24 DFAT delivered purposeful and effective diplomacy, policy advice, development assistance, and services and infrastructure to bolster the security and prosperity of our country. This report also explains how we have used the resources entrusted to us to achieve our purpose, and provides management and accountability information, reflective of our commitment to transparency and integrity.



DFAT Secretary Jan Adams AO PSM addresses staff at the Australian Embassy in Tokyo on 24 May 2024. Credit: DFAT.

Engaging with the world as it is

Over the past year, the world continued to grapple with the disruptions brought about by Russia's illegal and immoral invasion of Ukraine. The department worked closely with our domestic and international partners, continuing Australia's support for Ukraine to end the war on its terms and to hold Russia to account for its attack on international law and the rules-based order. Over the course of the war, up until 30 June 2024, Australia had provided more than \$1 billion of military, humanitarian and energy assistance to Ukraine and sanctioned more than 1,200 individuals and entities for supporting Russia's illegal war.

Hamas' terror attacks on 7 October 2023 and Israel's subsequent military operation have precipitated a humanitarian crisis in Gaza and contributed to escalated tensions across the Middle East. Under the Australian Government Crisis Management Framework, DFAT led the whole-of-government response, including by providing assistance to Australians overseas, delivering humanitarian assistance and managing Australian sanctions. Our international advocacy gave voice to Australia's calls for a ceasefire, the protection of aid workers and the rapid, safe and unimpeded flow of humanitarian relief to civilians in Gaza.

These conflicts have economic dimensions that have exacerbated and, at times, driven the cost-of-living crisis that is hurting so many Australians. The Russian invasion of Ukraine was a primary trigger of the sticky inflation problem that has affected many countries, including Australia. Likewise, the dramatic escalation in insecurity and conflict in the Middle East has added to supply chain issues that have directly impacted Australian hip pockets.

In 2023–24, the intensity and confluence of development and humanitarian challenges – including entrenched conflicts, climate emergencies, rising levels of inequality, and other threats – exacerbated human suffering and humanitarian need. The department responded to multiple sudden-onset disasters affecting our region and, through our humanitarian partnerships, provided life-saving support to those most in need in protracted conflict settings around the world, such as in the Occupied Palestinian Territories, Myanmar, Ukraine, Afghanistan, Sudan and Syria. These trends will continue in 2024–25. A new humanitarian strategy will shape our future humanitarian action in the Indo-Pacific and beyond to reduce need and build resilience.

A peaceful, stable and prosperous Indo-Pacific

DFAT is focused on advancing Australia's national interests, including by deploying all tools of national power. Those interests lie in an Indo-Pacific region that operates by rules, standards and norms. In doing so, we contribute to ensuring the stability and security of Australia and our neighbours.

In the Indo-Pacific in 2023–24, the department has strengthened Australia’s relationships with Pacific nations and advanced our shared vision for a safe, prosperous and resilient Pacific region, in line with the 2050 Strategy for the Blue Pacific Continent.

Australia signed the historic Falepili Union with Tuvalu, a small island nation existentially threatened by climate change, offering Tuvaluans real options as they face a century of sea-level rise. Across the Pacific, DFAT increased Australia’s support for climate, sport, policing and maritime cooperation. We promoted greater European development, economic and security engagement in the Indo-Pacific, including through the launch of the Australia–France Roadmap. We secured elevated partnerships with Fiji and a new Bilateral Security Agreement with Papua New Guinea.

We expanded and improved the Pacific Australia Labour Mobility scheme and commenced the Pacific Engagement Visa program to allow up to 3,000 citizens of Pacific island countries and Timor-Leste to migrate to Australia as permanent residents each year.

DFAT has reinvigorated our climate diplomacy and supported Australia’s participation in a successful UN Climate Change Conference, COP 28. Our engagement strengthened relationships in our region, and influenced international agreements, investment and collaboration.

Deepening Australia’s engagement with Southeast Asia was a priority for the department in 2023–24. The ASEAN–Australia Special Summit on 4–6 March 2024 marked a significant milestone – the 50th anniversary of our partnership with the Association of Southeast Asian Nations (ASEAN). Launched in September 2023, *Invested: Australia’s Southeast Asia Economic Strategy to 2040* sets out a practical pathway to significantly increase two-way trade and investment with the region. The department led whole-of-government efforts to implement its recommendations, including deal teams in the region to facilitate Australian investment, business and investment missions, new business champions and a \$2 billion Southeast Asia Investment Financing Facility.

Australia has deepened cooperation with Indonesia, including through a new \$200 million Climate and Infrastructure Partnership, to support the energy transition. The elevation of Australia’s bilateral ties with Vietnam, the Philippines and Laos, and the \$222.5 million second phase of the Mekong–Australia Partnership, will further strengthen our partnerships and increase economic resilience in our shared region.

DFAT programs helped develop Australia’s Indo-Pacific knowledge, capability and personal connections, with almost 8,000 Australian undergraduate students completing a New Colombo Plan program across the region during 2023–24. We continued to expand the Australia Awards, with around 3,200 new Australia Awards scholarships, fellowships and short-course places offered in 2023–24.

Australia continued to deepen relations with India and with other countries of the Indian Ocean region. In February 2024, DFAT supported Australia and India co-hosting the Indian Ocean Conference in Perth, where 18 foreign ministers from across the region discussed our shared interests in a peaceful, stable and prosperous region. In May 2024, we supported Senator the Hon Penny Wong, Minister for Foreign Affairs, to visit Bangladesh, including Cox's Bazar, to reinforce our support to the most prolonged and largest humanitarian crisis in our region.

On the other side of the Indo-Pacific, the state visit by the Hon Anthony Albanese MP, Prime Minister, in October 2023 underscored the strength of the alliance between Australia and the United States. DFAT's work was to ensure the alliance is able to increase prosperity and innovation in response to the growing complexity of global and regional challenges.

The department led whole-of-government coordination on China policy and worked to build a stable and constructive Australia–China relationship, which is in the interests of both countries. China presents challenges and opportunities and remains essential for Australia's prosperity and to solving global challenges, such as climate change. High-level visits in both directions in 2023–24, including the Prime Minister's visit to China and His Excellency Premier Li Qiang's visit to Australia, signified a substantial step forward in stabilising the bilateral relationship. High-level dialogues between leaders and ministers covered the full range of Australia's interests, including trade, consular, human rights, regional and multilateral issues.

Sustained engagement and dialogue with China has seen impediments lifted on over \$19 billion of Australian exports, benefiting Australian producers and Chinese consumers. We continue to press for the resolution of outstanding impediments on around \$1 billion of exports.

Building genuine partnerships in the Indo-Pacific

With 22 of Australia's nearest neighbours being developing countries, Australia's international development and humanitarian assistance is a key tool of statecraft in advancing Australia's interests, shaping how our nation is perceived, lifting people out of poverty, and contributing to peace and stability. In 2023–24, we delivered a \$4.8 billion development program with impact and integrity at its core.

In August 2023, *Australia's International Development Policy* was launched, committing Australia to ambitious targets on climate change and to strengthening gender equality. A robust performance and delivery framework ensures transparency and accountability for the effectiveness of our efforts. DFAT published its inaugural Performance of Australian Development Cooperation report in April 2024, a key accountability and transparency commitment of the government.

New health investments that commenced in 2023–24 through our \$620 million Partnerships for a Healthy Region initiative are responding to the region’s priorities, including in infectious disease control, health workforce needs and non-communicable diseases. These investments are helping build strong, more equitable health systems in the Pacific and Southeast Asia.

Launched in August 2023, Australia’s *Development Finance Review* sets out a pathway to encourage greater flows of private finance towards development outcomes in the Indo-Pacific. Our new Australian Development Investments program closed its first deal – a \$4.5 million investment in Southeast Asia that leverages \$50 million of climate finance, which is a remarkable 11:1 leverage ratio.

Australia pledged \$492 million in 2023–24 for the Asian Development Bank’s Asian Development Fund 2025–2028 replenishment. The fund provides grants to lower-income developing countries in our region for initiatives that reduce poverty, address climate change and improve quality of life. Australia’s contribution helped shape the replenishment to ensure it delivers for our region and addresses Pacific priorities, including climate change.

Addressing global challenges through international organisations

Multilateral engagement in international organisations like the United Nations is a core national interest. Global challenges require collective solutions, and the multilateral system remains the best way to achieve these. These organisations are where nations come together to decide the rules and defend the peace. In 2023–24, DFAT’s priority remained maximising our influence in multilateral settings so Australian interests and values are reflected when international organisations address global challenges.

To deliver this, we made sure Australia was at the table in international organisations and supported outstanding Australians for election to key bodies. During the reporting period, we secured support from countries across the globe for the re-election of Professor Hilary Charlesworth AM to a 9-year term as a judge of the International Court of Justice, the re-election of Ms Natasha Stott Despoja AO to the UN Committee on the Elimination of Discrimination against Women, and a position for Australia on the UNESCO Executive Board.

Likewise, DFAT helped lead multilateral efforts to conclude a landmark treaty recognising the use of Indigenous peoples’ traditional knowledge and genetic resources in international patent systems. Australia became a founding signatory of the historic High Seas Treaty, an important step in achieving the global target to protect biodiversity in 30 per cent of the world’s coastal and marine areas by 2030. This was the culmination of some 20 years of effort by Australia and like-minded nations, including Pacific partners.

Pursuing economic opportunities and resilience

As Australians live through a cost-of-living crisis, expanding and diversifying our trade and investment flows helps grow Australia's prosperity and makes Australia more resilient to challenging circumstances at home and abroad. It also enables the exchange of world-class skills, ideas and inventions that make lives better.

In order to drive diversification of our trade and investment, DFAT has continued to negotiate new free trade agreements and get the most out of existing ones. Sustained efforts by DFAT led to new trade and investment outcomes in our free trade agreements during 2023–24, based on widespread consultation. The upgraded ASEAN – Australia – New Zealand Free Trade Area agreement, the Australia – United Kingdom Free Trade Agreement, and the United Kingdom's accession to the Comprehensive and Progressive Agreement for Trans-Pacific Partnership will boost economic and job growth in Australia, benefiting Australian producers, workers, businesses and consumers.

The Indo-Pacific Economic Framework (IPEF) Agreement on the Indo-Pacific Economic Partnership for Prosperity between Australia and 13 other IPEF member countries, and the separate IPEF agreements on the clean economy, fair economy and supply chains, all signed in 2023–24, showcase the region's commitment to delivering an open trade and investment environment. The agreements will drive trade and investment, promote resilient supply chains, support the net zero transition, and lift regional standards on anti-corruption and tax cooperation.

Australia remains committed to strengthening and reforming the World Trade Organization (WTO). Its framework of rules promotes and protects the open global trading system and provides concrete commercial benefits for Australian exporters, including through resolution of our disputes with China on barley and wine. In 2023–24, DFAT worked with counterparts to deliver WTO reform outcomes, including accelerating efforts to fix the dispute settlement system and advance new global digital trade rules, setting the WTO on a path to modernisation. We also supported Timor-Leste's accession to the WTO, reinforcing the value of the rules-based multilateral system in our neighbourhood.

Maintaining a secure Australian Government presence overseas

In addition to supporting our activities internationally, DFAT's global network of 116 posts – embassies, high commissions, consulates and representative offices – provided a secure, safe and connected presence for the Australian Government to pursue opportunities internationally. We will continue to ensure the security of our critical diplomatic network over the long term, including our resilience to cyber threats, by upgrading communications infrastructure and overseas property.

Supporting Australians overseas

The number of Australians travelling overseas increased during 2023–24, and monthly departures now exceed levels recorded before the global COVID-19 pandemic. Consequently, demand for DFAT’s consular and passport services remains high. Helping Australians before they travel, and supporting those in need overseas, remained one of the department’s highest priorities. The department worked tirelessly to see the return of Ms Cheng Lei safely home to Australia in October 2023 after more than 3 years of detention in China. Crisis support, including to the Middle East, New Caledonia and Sudan, continued to place high demands on DFAT’s consular services in 2023–24.

With the expectation that these trends will continue in 2024–25, the department will improve its capability for providing consular assistance and travel safety information. DFAT will invest in digital passport solutions in 2024–25 to ensure passport services meet community expectations.

Delivering for Australians through a skilled and dedicated workforce

Ultimately it is DFAT’s people who enable the department to deliver on its purpose. Our diplomacy is more effective when it is authentically Australian, representing all aspects of our national diversity. Our staff project modern Australia, find common ground with the world’s peoples, and solve complex problems. In 2023–24, DFAT’s staff continued to demonstrate their professionalism and dedication to service, often in demanding and dangerous circumstances.

In March 2024, we launched DFAT’s first overarching Inclusion, Equity and Diversity Strategy. We strive for workplaces that are safe, where staff feel respected and valued, and where everyone has equitable access to opportunities. This includes making practical changes to reduce barriers to workforce participation, strengthen career development and increase the representation of people from groups that remain under-represented, including at senior levels.

In 2023–24, the department also established the Office for First Nations International Engagement to implement the Australian Government’s commitment to embed First Nations perspectives into foreign policy. The office, led by the Ambassador for First Nations People, is implementing a First Nations approach to foreign policy – one that tells the full story of who we are as a nation, our rich history, and the diversity of cultures that bind us together.

The department is building on lessons learned over the last decade that saw gender parity achieved in our head of mission, head of post and senior executive roles. Efforts will focus on strengthening representation of First Nations people, LGBTQIA+ people, people with disability, and people from culturally and linguistically diverse backgrounds.

Measuring our performance

To ensure we are delivering on DFAT's purpose, we will continue to mature the department's performance reporting, in line with the Australian Public Service reform agenda for improved transparency and accountability. In 2023–24, the Australian National Audit Office (ANAO) began an audit of DFAT's annual performance statements against requirements of the *Public Governance, Performance and Accountability Act 2013*. DFAT will consider recommendations from the ANAO on an ongoing basis and update our performance assessment system as appropriate. Our assessment of performance against intended outcomes is outlined in Chapter 2 of this report.

Jan Adams AO PSM
Secretary

Departmental overview

Our Corporate Plan 2023–24 outlined how the department would achieve its purpose while navigating a complex and dynamic international operating environment. The plan also set out our capabilities and how we engage with risk to achieve our outcomes.

Figure 1.1 shows the department’s performance framework – consisting of our purpose, outcomes, key activities and performance measures – and our departmental objectives, values, capabilities and risks, as set out in the Corporate Plan 2023–24. The department’s 3 outcomes are also presented in our Portfolio Budget Statements 2023–24, along with each outcome’s related programs.¹ Both the corporate plan and the portfolio budget statements set out the 13 performance measures that we have used to assess how well we delivered our purpose and achieved our outcomes during the reporting period. Our annual performance statements, which are presented in Chapter 2, provide an assessment of our performance in 2023–24.

The department’s structure facilitates delivery of core business functions and achievement of our purpose. The Secretary leads the Office of the Pacific, Office of Southeast Asia and 6 strategic groups, each headed by a deputy secretary (Figure 1.2). Our people and the global network we lead on behalf of government are our core assets. Staff based in our offices in Australia and throughout our overseas network of 116 posts work to implement the department’s objectives.

The structure of the wider Foreign Affairs and Trade portfolio is shown in Figure 1.3.

Ms Jan Adams AO PSM, as Secretary of the department, was the accountable authority throughout the reporting period.

Portfolio ministers

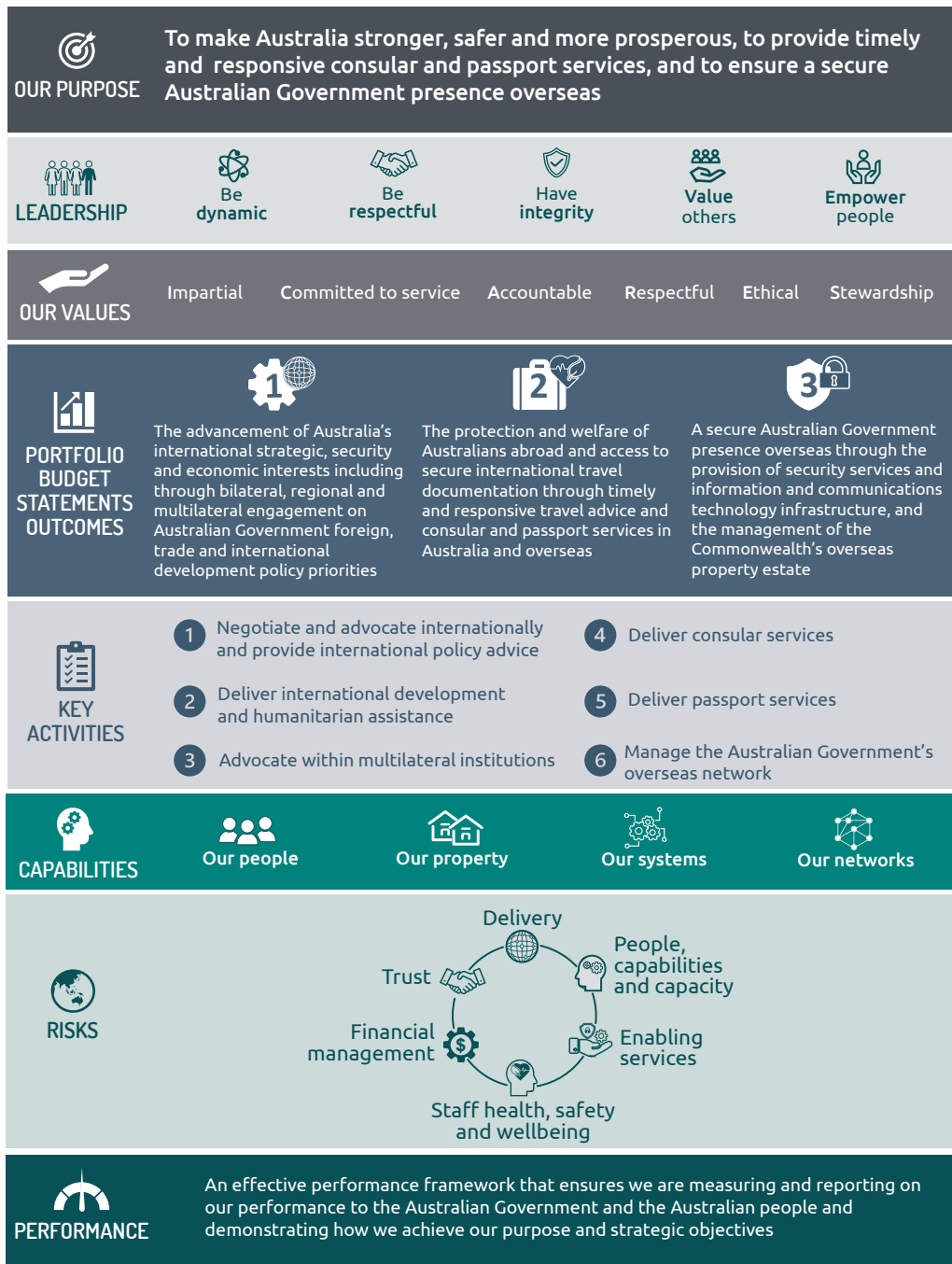
Throughout 2023–24, the Foreign Affairs and Trade portfolio ministers were as follows:

- Senator the Hon Penny Wong, Minister for Foreign Affairs
- Senator the Hon Don Farrell, Minister for Trade and Tourism
- the Hon Pat Conroy MP, Minister for International Development and the Pacific
- Senator the Hon Tim Ayres, Assistant Minister for Trade
- the Hon Tim Watts MP, Assistant Minister for Foreign Affairs.

Acting arrangements during 2023–24 for the Minister for Foreign Affairs, the Minister for Trade and Tourism, and the Minister for International Development and the Pacific are shown in Appendix F.

¹ The 2023–24 programs for which DFAT has responsibility, by outcome, are as follows: Outcome 1 – 1.1 Foreign affairs and trade operations; 1.2 Official development assistance; 1.3 Official development assistance – multilateral replenishments; 1.4 Payments to international organisations; 1.5 New Colombo Plan – transforming regional relationships; 1.6 Public information services and public diplomacy; 1.8 Nuclear-powered submarine program; Outcome 2 – 2.1 Consular services; 2.2 Passport services; Outcome 3 – 3.1 Foreign affairs and trade security and IT; and 3.2 Overseas property.

Figure 1.1: DFAT's purpose, outcomes and corporate plan priorities, 2023–24



Note: Figure 1.1 shows the department's purpose, outcomes and key activities, and our values, capabilities and risks. This graphic was first published in the Corporate Plan 2024–25 (August 2024) and is an update to the graphic in the Corporate Plan 2023–24. There has been no change during the year to the department's purpose, outcomes, key activities or risks. Slight updates have been made to the values, leadership, and capabilities sections of the graphic.

Figure 1.2: Department of Foreign Affairs and Trade organisational chart, at 30 June 2024

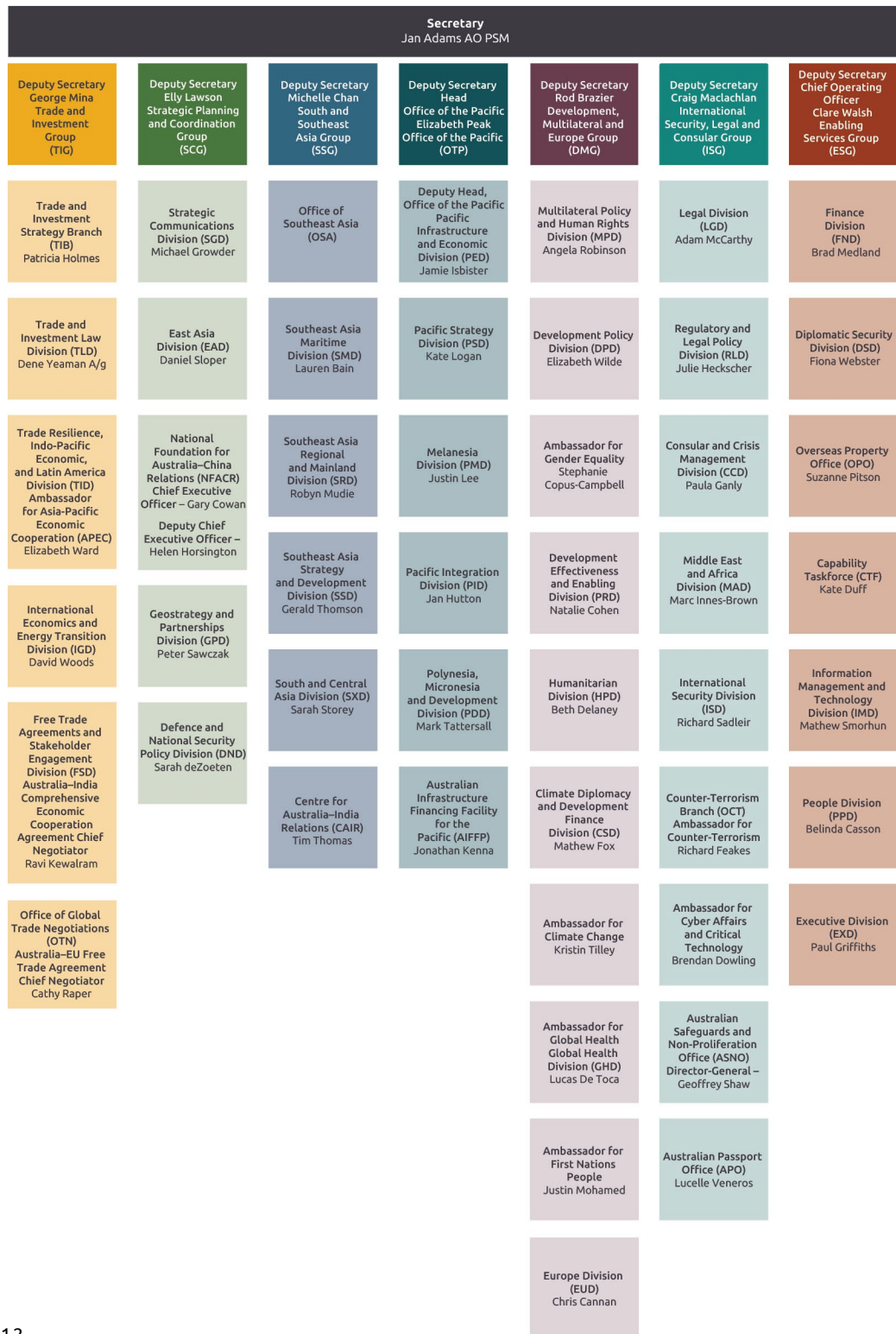
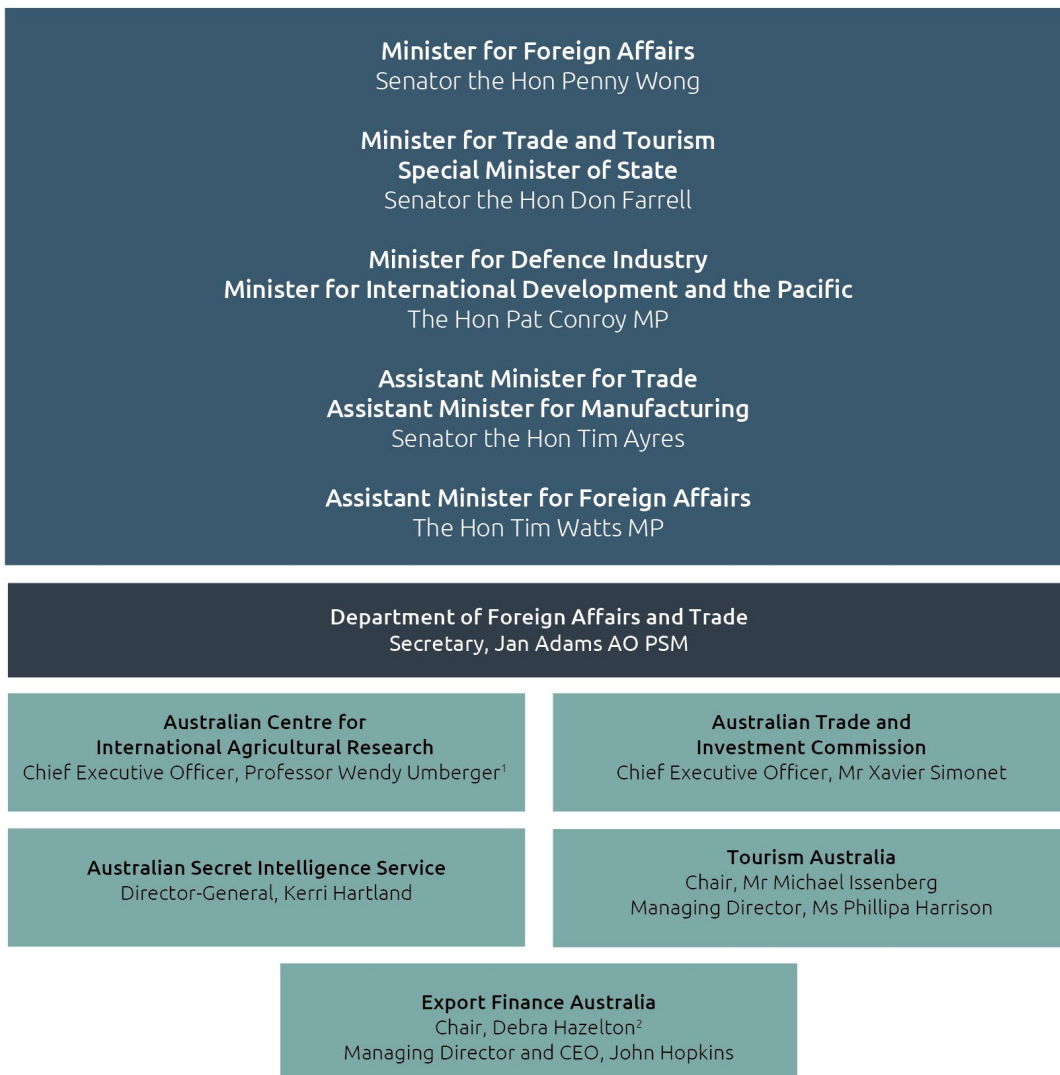


Figure 1.3: Foreign Affairs and Trade portfolio structure, at 30 June 2024

1 Professor Umberger commenced her term on 14 August 2023. She was preceded in the role by Professor Andrew Campbell, who completed his term on 31 July 2023.

2 Ms Hazelton commenced her term on 12 February 2024. She was preceded in the role by Mr James M Millar AM, who completed his term on 8 December 2023.



Chapter 2

Report on performance

Annual performance statements

Statement of preparation

I, Jan Adams, as the accountable authority of the Department of Foreign Affairs and Trade, present the department's 2023–24 annual performance statements, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

In my opinion, these annual performance statements accurately present the department's performance and comply with subsection 39(2) of the PGPA Act.

In accordance with section 16F of the Public Governance, Performance and Accountability Rule 2014, these statements report on our performance in the year ended 30 June 2024, assessed against the purpose, key activities and performance measures published in our Corporate Plan 2023–24 and the relevant part of the Foreign Affairs and Trade Portfolio Budget Statements 2023–24.

A handwritten signature in black ink, appearing to read 'Jan Adams', with a stylized, looped flourish at the end.




Jan Adams AO PSM
Secretary

13 September 2024

Our purpose, outcomes and key activities

The purpose of the Department of Foreign Affairs and Trade (DFAT) is to make Australia stronger, safer and more prosperous, to provide timely and responsive consular and passport services, and to ensure a secure Australian Government presence overseas. As set out in the DFAT Corporate Plan 2023–24, we achieve our purpose by delivering our 3 outcomes and 6 key activities (Figure 2.1).

Figure 2.1: DFAT's outcomes and key activities, 2023–24

OUTCOME 	PORTFOLIO BUDGET STATEMENTS 2023–24 The advancement of Australia's international strategic, security and economic interests, including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities
KEY ACTIVITY 1	Negotiate and advocate internationally and provide international policy advice
KEY ACTIVITY 2	Deliver international development and humanitarian assistance
KEY ACTIVITY 3	Advocate within multilateral institutions
OUTCOME 	PORTFOLIO BUDGET STATEMENTS 2023–24 The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas
KEY ACTIVITY 4	Deliver consular services
KEY ACTIVITY 5	Deliver passport services
OUTCOME 	PORTFOLIO BUDGET STATEMENTS 2023–24 A secure Australian Government presence overseas through the provision of security services and information and communications technology infrastructure, and the management of the Commonwealth's overseas property estate
KEY ACTIVITY 6	Manage the Australian Government's overseas network

Snapshot of our performance

The department's annual performance statements report on the period from 1 July 2023 to 30 June 2024. The statements provide a clear read of our performance over the financial year against the performance measures and targets outlined in the DFAT Corporate Plan 2023–24 and the Portfolio Budget Statements (PBS) 2023–24.² For this reporting period, we applied 3 ratings when assessing our performance:

- **Achieved:** We achieved the goals we set out to achieve.
- **Partially achieved:** We achieved less than the majority of the goals we set out to achieve.
- **Not achieved:** We did not achieve our goal.

In 2023–24, we assessed our performance against our purpose using 13 performance measures across our 3 outcomes and 6 key activities. The department achieved 8 of the 13 measures, partially achieved 4 measures and did not achieve one.

A summary of our performance results against the 13 measures and associated targets is shown in Table 2.1 on pages 18–20. A detailed assessment of our performance and analysis for individual measures and targets is on pages 23–74.

² We amended the wording from 'planned performance result' to 'target' in 2023–24.

Summary of performance results

Table 2.1 summarises our performance results in 2023–24 against the 13 performance measures for our 3 outcomes and 6 key activities.

Table 2.1: Summary of performance results, by outcome and key activity, 2023–24

Outcome 1 The advancement of Australia’s international strategic, security and economic interests, including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities	
Key activity 1: Negotiate and advocate internationally and provide international policy advice	
Measure 1: DFAT’s diplomatic efforts support favourable foreign affairs and trade policy outcomes for Australia	Partially achieved
<ul style="list-style-type: none"> • Target: Case studies demonstrate performance 	Partially achieved
Measure 2: DFAT’s ministers are satisfied with the advice and support provided by the department	Not achieved
<ul style="list-style-type: none"> • Target: Maintain satisfaction levels above 85 per cent 	Not achieved
Measure 3: Increased number and diversity of Australian university undergraduates with Indo-Pacific capability	Partially achieved
<ul style="list-style-type: none"> • Target: 8,000 Australian university undergraduates complete a New Colombo Plan program in the Indo-Pacific region in 2023–24¹ 	Substantially achieved ²
<ul style="list-style-type: none"> • Target: Diversity measures for First Nations, disability and regional/remote students are equal to or greater than in the broader Australian university undergraduate cohort – First Nations: 2.1 per cent; disability: 11.4 per cent; and regional/remote: 18.0 per cent¹ 	Not achieved
Measure 4: Australia’s standing in the region is enhanced through DFAT’s public diplomacy	Achieved
<ul style="list-style-type: none"> • Target: Effectiveness of DFAT’s public diplomacy through a case study into increasing Australia’s standing in the region through sport or foundations, councils and institutes 	Achieved
Measure 5: Australia’s treaty obligations are met under Australia’s Comprehensive Safeguards Agreement and Additional Protocol with the International Atomic Energy Agency	Achieved
<ul style="list-style-type: none"> • Target: All International Atomic Energy Agency (IAEA) reporting obligations are met and IAEA inspections supported to demonstrate Australia’s compliance with its obligations 	Achieved

(continued)

Table 2.1 (continued): Summary of performance results, by outcome and key activity, 2023–24

Key activity 2: Deliver international development and humanitarian assistance	
Measure 6: The development program is effective, efficient and responsive	Achieved
<ul style="list-style-type: none"> • Target: At least 85 per cent of investments are assessed as satisfactory on both effectiveness and efficiency criteria in the investment monitoring reports process¹ 	Achieved
Key activity 3: Advocate within multilateral institutions	
Measure 7: Australia's payments to multilateral development organisations generate collective action on issues impacting Australia	Partially achieved
<ul style="list-style-type: none"> • Target: Mandatory payments to multilateral development institutions are paid on time 	Partially achieved
Measure 8: International organisations reflect Australian interests and values when addressing global challenges	Achieved
<ul style="list-style-type: none"> • Target: Australia leads at least one activity per year involving a senior government representative in or related to a relevant multilateral forum for each of the 5 focus areas: UN reform, World Trade Organization reform, First Nations, peace and security, and human rights¹ 	Achieved
<h2>Outcome 2</h2> <p>The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas</p>	
Key activity 4: Deliver consular services	
Measure 9: Australians have access to consular information and services, including in times of crisis	Achieved
<ul style="list-style-type: none"> • Target: 100 per cent of travel advisories reviewed biannually for posts in a volatile risk environment and where there are elevated Australian interests; 100 per cent of travel advisories reviewed annually for all other posts 	Achieved
<ul style="list-style-type: none"> • Target: No more than 2 occurrences of unplanned Consular Emergency Centre telephony outages greater than 5 minutes per financial year 	Achieved

(continued)

Table 2.1 (continued): Summary of performance results, by priority, 2023–24

Key activity 5: Deliver passport services	
Measure 10: Australian passports are processed efficiently	Partially achieved
<ul style="list-style-type: none"> • Target: 95 per cent of routine passports processed within 10 business days • Target: 98 per cent of priority passports processed within 2 business days 	<p>Not achieved</p> <p>Achieved</p>
Measure 11: Customers are satisfied with passport services	Achieved
<ul style="list-style-type: none"> • Target: 85 per cent satisfaction rate overall from customer surveys 	Achieved
Outcome 3 A secure Australian Government presence overseas through the provision of security services and information and communications technology infrastructure, and the management of the Commonwealth's overseas property estate	
Key activity 6: Manage the Australian Government's overseas network	
Measure 12: Australian Government staff, information and assets overseas are protected through appropriate risk-focused security measures	Achieved
<ul style="list-style-type: none"> • Target: DFAT achieves the set security performance standards across a majority of its posts in the areas of compliance, culture and responsiveness to incidents¹ 	Achieved
Measure 13: The overseas property estate is effectively maintained and fit for purpose	Achieved
<ul style="list-style-type: none"> • Target: At least 80 per cent satisfaction rating with the performance of the outsourced property services provider and the Overseas Property Office • Target: Annual reinvestment in the DFAT portfolio of a minimum of 2 per cent of the building asset value • Target: At least 90 per cent of the owned property estate planned and preventative maintenance program is complete 	<p>Achieved</p> <p>Achieved</p> <p>Achieved</p>

¹ Targets were revised during the reporting period. Refer to Table 2.2 on pages 21–22 for details of the revisions.

² For measure 3, 'substantially achieved' means we met at least 80 per cent (that is, at least 6,400 NCP program completions) of the target of 8,000 completions.

Revised performance targets

During 2023–24, we revised performance information published in the DFAT Corporate Plan 2023–24. The revisions relate to the published targets for performance measures 3, 6, 8 and 12. Details of the revisions are provided in Table 2.2.

Table 2.2: Summary of revisions to DFAT’s performance targets during 2023–24

Measure 3: Increased number and diversity of Australian university undergraduates with Indo-Pacific capability	
Reason for change: We updated the targets to better reflect student participation rates and the intent and performance of the New Colombo Plan (NCP).	
Published targets	<ul style="list-style-type: none"> • Number of Australian university undergraduates who complete an NCP program in the Indo-Pacific region • Diversity of Australian university undergraduates who complete an NCP program in the Indo-Pacific region
Revised targets	<ul style="list-style-type: none"> • 8,000 Australian university undergraduates complete an NCP program in the Indo-Pacific region in 2023–24 • Diversity measures for First Nations, disability and regional/remote students are equal to or greater than in the broader Australian university undergraduate cohort – First Nations: 2.1 per cent; disability: 11.4 per cent; and regional/remote: 18.0 per cent
Measure 6: The development program is effective, efficient and responsive	
Reason for change: The revised target better reflects the intent and performance of the development program. We continue to track the previous targets through the Tier 3 indicators in Australia’s International Development Performance and Delivery Framework, and report the results annually in the Performance of Australian Development Cooperation report.	
Published targets	<ul style="list-style-type: none"> • At least 85 per cent of investments are assessed as satisfactory on both effectiveness and efficiency criteria in the investment monitoring reporting process • At least 80 per cent of investments are effective in addressing gender equality • At least 70 per cent of completed investments are assessed as satisfactory on both effectiveness and efficiency criteria in the final investment monitoring reporting process
Revised target	<ul style="list-style-type: none"> • At least 85 per cent of investments are assessed as satisfactory on both effectiveness and efficiency criteria in the investment monitoring reports process

(continued)

Table 2.2 (continued): Summary of revisions to DFAT’s performance targets during 2023–24

Measure 8: International organisations reflect Australian interests and values when addressing global challenges	
Reason for change: We refined the target wording to improve clarity of intent.	
Published target	<ul style="list-style-type: none">At least one Australian-led activity per year involving a senior government representative in or related to a relevant multilateral forum on UN reform, World Trade Organization reform, First Nations, peace and security, and human rights
Revised target	<ul style="list-style-type: none">Australia leads at least one activity per year involving a senior government representative in or related to a relevant multilateral forum for each of the 5 focus areas: UN reform, World Trade Organization reform, First Nations, peace and security, and human rights
Measure 12: Australian Government staff, information and assets overseas are protected through appropriate risk-focused security measures	
Reason for change: The revised target aims to provide a more effective metric for consistently assessing the security performance across DFAT’s diverse overseas network. This forms part of a new capability established within the department that enables an effective and direct metric for informing the allocation of resources and funding to security at Australian posts. The revised target and methodology better reflect the overall intent of the program of work.	
Published target	<ul style="list-style-type: none">DFAT meets or exceeds the Australian Government protective security standards across governance, personnel, physical and information security
Revised target	<ul style="list-style-type: none">DFAT achieves the set security performance standards across a majority of its posts in the areas of compliance, culture and responsiveness to incidents



Australian Government ministers, including Foreign Affairs and Trade portfolio minister the Hon Pat Conroy MP, Minister for International Development and the Pacific (back centre), with Australia Awards Women’s Leadership Initiative participants from 7 Pacific countries, at Parliament House, Canberra, in February 2024. Credit: Emily Hanna/DFAT.

Performance results for Outcome 1

Outcome 1: The advancement of Australia’s international strategic, security and economic interests, including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities

Key activity 1: Negotiate and advocate internationally and provide international policy advice

Measure 1: DFAT’s diplomatic efforts support favourable foreign affairs and trade policy outcomes for Australia

Overall performance	Partially achieved
Target and result	Case studies demonstrate performance Partially achieved
Methodology	To evidence achievement of favourable outcomes in the following areas: <ul style="list-style-type: none"> • Australia’s relationship with China • expanding the Pacific Australia Labour Mobility scheme • implementing Australia’s Comprehensive Strategic Partnership with India • providing support to Ukraine • climate change and energy transition • Australia’s Southeast Asia Economic Strategy to 2040
Data sources	A range of internal and external sources, including trade data, cables, meeting minutes and internal records
PBS and corporate plan references	Portfolio Budget Statements 2023–24, p 33 Corporate Plan 2023–24, p 20
Measure type	Qualitative, effectiveness
Result explained	While case studies demonstrate that diplomatic efforts have supported favourable foreign affairs and trade policy outcomes, not all targets have been achieved. We therefore rate this measure as ‘partially achieved’.

Analysis

We rate our performance against this measure as **‘partially achieved’**. We achieved the intended favourable outcomes that we set out to achieve in 3 of the 6 case studies.

The 6 case studies were chosen prior to the publication of the Corporate Plan 2023–24 to demonstrate performance against this measure, representing a cross-section of departmental priorities.

Foreign policy and trade outcomes are inherently hard to predict and are influenced by a range of factors outside of the department’s control. Yet the work of the department is critical to protecting Australia’s international interests to support our national security and prosperity.

Delivering favourable outcomes in foreign and trade policy requires the careful balancing of long-term strategy with short-term tactical delivery, making judgements about what entry points to pursue in a dynamic and at times unpredictable context, and then making the most of these entry points with influential, impactful work. This work is multifaceted, summarised under the term ‘diplomatic efforts’.

‘Diplomatic efforts’ are defined broadly and include:

- geopolitical and economic analysis
- relationship management and representation with foreign governments and stakeholders
- management of events, meetings and dignitary visits that enable representation of Australian interests
- whole-of-government coordination and domestic stakeholder engagement to ensure Australia’s interests are represented consistently and holistically across government
- engagement in international and multilateral forums such as the United Nations, the International Court of Justice and the World Trade Organization
- protocol services for foreign dignitaries
- reputational risk management
- soft power activities such as public diplomacy and media engagement
- financial management of programs and partnerships
- core business of the public service – such as ministerial briefing and ministerial correspondence.

A core part of DFAT’s work is responding to international crises that impact Australians or Australia’s interests. In any given year, staff from across the department are drawn from their day-to-day work to provide surge support on crisis response. This work includes policy, logistical, coordination, humanitarian and consular work – requiring contributions in skills from across the department, including in policy specialist areas. While there is planning each year for anticipated consular and humanitarian response resource requirements, the scale of requirements is impossible to predict with certainty.

Our Hamas–Israel crisis response directly utilised the skills of more than 558 officers across Canberra and our overseas missions who surged into crisis-related roles.³ This included the deployment of 64 officers to overseas locations, 211 officers assisting a whole-of-government response out of the DFAT crisis centre and 24 officers deployed to the internal Israel–Gaza Taskforce. Officers supported the operations that facilitated the departure of Australians from Israel and the Occupied Palestinian Territories; managed 3,288 crisis registrations; issued 34 updates to the Israel and the Occupied Palestinian Territories Smartraveller travel advice; held 35 interdepartmental emergency taskforce meetings chaired by DFAT; produced 21 statements on Australia’s position on the crisis to UN agencies or the Human Rights Council; processed over 30,000 pieces of ministerial correspondence; answered 687 media inquiries; handled over 7,700 calls from the Australian public; and released 33 sets of whole-of-government talking points. These figures are for the period from 7 October 2023 to 30 June 2024; the department has continued to manage many aspects of Australia’s response into 2024–25.

As a consequence, resourcing across all areas of the department was impacted, including in the 6 areas chosen in advance as case studies for performance measure 1. In some cases, foreign policy and trade policy outcomes needed to be reorientated as a result. All case studies should be read with this context in mind.



The Hon Tim Watts MP, Assistant Minister for Foreign Affairs, accompanied by Azza Basha, from the Australian Embassy, Doha, in Souq Waqif, Doha, in December 2023 as part of a trip to the Middle East supporting the Australian Government’s sustained diplomatic engagement in the region. Credit: DFAT.

³ This figure does not include the numbers of staff who worked indirectly on the Hamas–Israel crisis response as part of their direct work – for example, in parliamentary and multilateral engagement.



Senator the Hon Tim Ayres, Assistant Minister for Trade, talking to local media about Australia–Peru trade relations on the sidelines of the Asia-Pacific Economic Cooperation (APEC) Ministers Responsible for Trade Meeting in Arequipa, Peru, in May 2024. Credit: Jose Sotomayor.

Case studies

The following 6 case studies demonstrate our performance in supporting favourable foreign affairs and trade policy outcomes for Australia during 2023–24.

Case study 1: Resolve trade impediments with China

China is Australia's largest two-way trading partner, accounting for 27 per cent of Australia's goods and services trade with the world in 2023.⁴ The bilateral relationship had been deteriorating for several years by 2020, when China began imposing trade impediments targeting a wide range of Australian exports to China. The measures included the imposition of trade remedy measures (anti-dumping and countervailing duties) on Australian barley and bottled wine, as well as informal and technical measures on live rock lobster, red meat and oaten hay. These measures had an immediate and significant effect on Australian producers.

The combined duties of 80.5 per cent on imports of Australian barley, and the suspension of 2 exporters, effectively stopped exports of Australian barley to China in late 2020. Exports of bottled wine to China fell 99 per cent in 2022 compared with 2019, from \$1.12 billion to \$16 million,⁵ after China imposed tariffs ranging from 116.2 per cent to 218.4 per cent, varying according to exporter. In response to these measures, the Australian Government initiated disputes at the World Trade Organization (WTO) in 2020 (barley) and 2021 (bottled wine). The resolution of these types of disputes is complex and multi-year.

⁴ DFAT, *Australia's trade in goods and services 2023*, DFAT website, May 2024.

⁵ DFAT, *Trade statistical pivot tables*, DFAT website, accessed 28 August 2024.

Intended favourable outcome

During 2023–24, DFAT aimed to achieve the favourable outcome of **resolving the trade impediments on Australian barley, bottled wine, lobster, red meat and oaten hay through diplomatic efforts**, including continued dispute resolution through the World Trade Organization.

Result

We consider the favourable outcome to be **partially achieved**. The positive impact on Australian trade has been marked. All trade impediments on barley and wine were lifted in 2023–24, without compromising any of Australia’s core interests or values. Australia exported \$2 billion of barley to China in the 9 months following the lifting of trade impediments in early August 2023. Following the lifting of duties on Australian bottled wine in March 2024, Australia exported \$376 million of wine to China in the period April to June 2024. Beyond barley and wine, in 2023–24, a number of oaten hay export establishments were re-registered and suspensions on some red meat establishments were lifted.

DFAT worked closely with partner agencies, including the Department of Agriculture, Fisheries and Forestry (DAFF), on the more technical aspects of the trade impediments, including sanitary and phytosanitary issues. Technical discussions between DAFF and China’s Customs Agency on these issues recommenced during 2023–24, though there are no predetermined timeframes for resolution. Technical discussions to resolve sanitary and phytosanitary issues take time and require engagement from both sides. It is encouraging that China has resumed engagement on these issues.

Analysis

The department, through its diplomatic efforts, directed Australia’s broader strategy to resolve the trade impediments, and also led directly on policy advocacy coordination and engagement in the WTO.

The department drew on every available opportunity to press for the resolution of the WTO disputes, at senior official and ministerial level, in Australia and China, and in the margins of international events. This included briefings to the Prime Minister, Foreign Minister, Trade and Tourism Minister and other Australian ministers so they could raise trade impediments in all engagements with their Chinese counterparts. DAFF was responsible for leading discussions on the technical aspects of market access and export conditions. Work also included coordinating a consistent communications approach across the Australian Government, negotiating directly with Chinese authorities, raising concerns in WTO committees, litigating WTO dispute settlement proceedings, and liaising closely with domestic industry stakeholders to explain the government’s approach and build support for it.

Case study 2: Climate change and energy transition

DFAT's role is to provide advice to government on international climate issues to advance our foreign policy, economic and development interests internationally. These interests are diverse, requiring the department to undertake a range of climate-related policy and program work. This work includes strengthening trade and investment across green economy sectors, integrating climate considerations into Australia's international development program, and working with regional and multilateral organisations to shape international policy settings and agreements. This case study was selected as DFAT leads on climate financing as a core part of the climate change and energy transition agenda across government. The case study focuses on DFAT meeting government objectives to increase access to climate financing in the Pacific, while supporting Pacific priorities on climate management. The department is implementing this in line with government-endorsed policies and directions as outlined in *Australia's International Development Policy*⁶ and the *Development Finance Review*.⁷

Intended favourable outcome

During 2023–24, DFAT aimed to achieve the favourable outcome of **increasing access to climate financing in the Pacific in ways that respond to Pacific priorities**. This outcome was selected because the relevant policy area is led by DFAT.

Result

We consider the favourable outcome to be **achieved**. The department's efforts across numerous regional and multilateral forums led to an increase in climate financing to the Pacific, and these efforts were combined with the provision of technical advisers to support ministries to access the finance. Total climate financing data will be available in February 2025. Our success in shaping multilateral language and bank engagement to deliver favourable outcomes for Australia and the Pacific indicates that the department's foundational work meant we were well positioned to be influential when opportunities arose.

⁶ DFAT, *Australia's International Development Policy*, DFAT website, August 2023.

⁷ DFAT, *Development Finance Review*, DFAT website, August 2023.

Analysis

In 2023–24, DFAT’s diplomatic efforts in multilateral engagement, direct financing, and country support and development programming⁸ contributed to improvements in climate finance access for the Pacific.⁹

The department drew on longstanding relationships with multilateral banks to shape access requirements for the Pacific and improve the overall proportion of climate initiatives for the Pacific. For example, we worked with Pacific island countries to secure an additional \$533 million in grants from the Asian Development Bank, and an allocation of US\$436 million from the Asian Development Fund for adaptation and disaster risk reduction that will benefit Pacific small island developing states.

In December 2023, Australia pledged to contribute a foundational \$100 million to the Pacific Resilience Facility and DFAT has been actively supporting its design.¹⁰ DFAT has also rejoined the Green Climate Fund.¹¹ Facilitated by DFAT, Australia funded climate finance experts to work with governments in Fiji, Kiribati, Papua New Guinea, Samoa, Solomon Islands, Tonga, Tuvalu and Vanuatu to help those countries access more climate financing from the major multilateral funds.

In 2023–24, a key climate finance focus was on recommendation 1 from Australia’s *Development Finance Review* to expand the use of development finance to respond to key development challenges in the Indo-Pacific. We have responded effectively to this recommendation. As set out in *Australia’s International Development Policy*, from 2024–25, at least half of all new country and regional investments valued at over \$3 million will have a climate change objective, with a goal of reaching 80 per cent in 2028–29.

⁸ DFAT, *Good practice note on integrating climate change into development assistance for implementing partners*, DFAT website, section 5, 2021.

⁹ Senator the Hon Penny Wong, the Hon Chris Bowen MP, the Hon Pat Conroy MP and Senator the Hon Jenny McAllister, *Supporting the Pacific family at COP28 to respond to climate change* [joint media release], 8 December 2023.

¹⁰ The Pacific Resilience Facility is overseen by the Pacific Islands Forum, making it a Pacific-owned solution to climate resilience, preparedness and adaptation. See Pacific Islands Forum (PIF) Secretariat, *Pacific Resilience Facility*, PIF Secretariat website, accessed 28 August 2024.

¹¹ The Green Climate Fund has over US\$15 billion in climate financing projects globally. See homepage of Green Climate Fund website at www.greenclimate.fund, accessed 28 August 2024.

Case study 3: Implementing Australia’s Comprehensive Strategic Partnership with India

The Indian Ocean is a hotly contested geopolitical space. Its shipping and air routes are essential for security, trade and the movement of people, including for Australia’s national security and prosperity. The region faces many challenges – climate change impacts, illegal fishing, transnational crime, and pressure on the multilateral order. The gravest threat in the present period is the potential for sharpening strategic competition to devolve into conflict. Australia has a strong national interest in a peaceful, secure and prosperous Indian Ocean region, where the rules of law are respected, no country dominates and no country is dominated. We share this vision with many of our Indian Ocean neighbours, including the largest – India.

Yet our identity as an Indian Ocean country has not always been well articulated, impacting our ability to project influence in the region. Our engagement with Indian Ocean partners also required a lift to meet the growing strategic imperative. In February 2024, Australia and India, as major regional powers, co-hosted for the first time the Indian Ocean Conference in Perth.

Intended favourable outcomes

During 2023–24, DFAT aimed to achieve the favourable outcomes of **leveraging the Indian Ocean Conference platform to pursue Australia’s policy interests in the Indo-Pacific, including with India, and co-delivering a smoothly run conference with a balanced agenda.**

Result

We consider the favourable outcomes to be **achieved**. The co-hosting of the conference sent an important signal of the strength of the Australia–India relationship, and its ability to bring the region together to take forward our shared interests. The number of high-level attendees at the conference enabled comprehensive engagement with bilateral and regional partners across a range of issues. Over 400 delegates attended from 36 countries, including the president of Sri Lanka and 17 foreign ministers, in addition to ambassadors, senior officials and diplomats – an increase of more than 30 per cent on attendance at the previous Indian Ocean Conference.¹² The department supported 27 bilateral meetings for DFAT portfolio ministers, providing opportunities for the Australian Government to discuss and pursue Australia’s interests with numerous Indian Ocean countries.

¹² India Foundation, *6th Indian Ocean Conference 2023* (indianocean.indiafoundation.in/ioc-2023).

Analysis

DFAT staff undertook a diverse range of tasks, including working with the Perth USAsia Centre and the India Foundation, in the development of a conference program that would provide opportunities for senior attendees from around the region to share their perspectives on shared challenges.

As part of this policy work, DFAT staff based in the Indo-Pacific reported internally on issues to inform discussions with partners on key policy issues and program framing. This included an objective to showcase Australian values and interests, including First Nations connections to the Indian Ocean region. Anecdotal feedback from attendees indicated significant appreciation for First Nations elements of the conference program and a new understanding of the depth and length of Australia's First Nations connections to Indian Ocean 'sea country'. The conference also acted as a catalyst for a suite of announcements for low-cost, high-impact practical initiatives that will strengthen regional maritime security and climate change response efforts into the future, totalling \$4.2 million.

DFAT's assessment is that the conference was valued by partner governments, cast Australia in a new light as an active Indian Ocean partner, and signalled our commitment to strategic balance in the region. The assessment indicates that the support provided by the department – logistics, management and venue hire services, developing and supporting Australia's ministerial bilateral program, working closely with the India Foundation on event delivery and oversight, providing protocol and VIP services, and providing ministerial and senior official liaison services to all ministerial delegations – was of the standard expected by other governments. Australia's reputational risk was managed well, and our reputation was in fact enhanced by the smooth delivery of the conference.

Case study 4: Expanding the Pacific Australia Labour Mobility scheme

The Pacific Australia Labour Mobility (PALM) scheme allows Australian businesses to employ workers from 9 Pacific countries and Timor-Leste to fill gaps in the Australian domestic labour market. The scheme contributes to the economic development of the Pacific and Timor-Leste, while helping the Australian economy, particularly in rural and regional areas. DFAT and the Department of Employment and Workplace Relations (DEWR) work in partnership to deliver the scheme. DFAT leads on strategic policy development and implementation and our relationships with PALM scheme countries,¹³ and oversees the Pacific Labour Facility, which manages operational aspects of the scheme within DFAT's remit. DEWR leads on Australian domestic operational issues.¹⁴

Intended favourable outcome

During 2023–24, DFAT aimed to achieve the favourable outcome of **enhancing development impact, while also addressing country-specific priorities for the PALM scheme through diplomatic engagement.**

Result

We consider the favourable outcome to be **partially achieved**. Research by the Australian National University and the World Bank shows that labour mobility via remittances 'boosts household spending while workers are abroad' and overall has a positive impact on workers, households and communities.¹⁵ While some Pacific stakeholders raise concerns about the impact of brain drain of labour mobility, DFAT has responded by embedding skills development in the PALM scheme and supporting partner governments to make sovereign choices about how they want the PALM scheme to operate for them. With additional funding from the 2023–24 Budget, over the next 4 years, 1,500 workers will obtain formal qualifications in important sectors for the region, including aged care. There is strong evidence (see analysis below) of broad satisfaction among partner countries for the PALM scheme. This demonstrates that DFAT's efforts to address country-specific issues are working and correlates with feedback from governments of the Pacific countries and Timor-Leste indicating that DFAT is actively responding to stakeholder feedback.

¹³ The 10 participating countries are Fiji, Kiribati, Nauru, Papua New Guinea, Samoa, Solomon Islands, Timor-Leste, Tonga, Tuvalu and Vanuatu.

¹⁴ Senator the Hon Penny Wong, the Hon Richard Marles MP, the Hon Mark Dreyfus KC MP and the Hon Pat Conroy MP, *Delivering for a peaceful, prosperous and resilient Pacific* [joint media release], 9 May 2023.

¹⁵ D Doan, M Dornan and R Edwards, *The Gains and Pains of Working Away from Home: The case of Pacific temporary migrant workers in Australia and New Zealand*, World Bank and Australian National University, November 2023.

Analysis

In 2023–24, DFAT delivered the Aged Care Expansion program and a pilot on family accompaniment that helped respond to issues identified by PALM scheme countries.

Under the **Aged Care Expansion** program, DFAT has committed to training 500 PALM scheme workers by June 2024 in the Certificate III in Individual Support (Ageing). PALM scheme approved employers, in partnership with registered training organisations, are delivering this training. This ensures PALM scheme workers receive Australian accredited qualifications, which they use on the job while working on the scheme, and can apply to related sectors, such as health care, when they return home. At 30 June 2024, 382 workers had completed their training. We are on track to meet our 500 workers target in October 2024.

The **family accompaniment** is enabling up to 200 long-term PALM scheme workers to reunite with their families in Australia. DFAT’s work included policy development and program design, country consultations, amendments to relevant Australian legislation, whole-of-government coordination, and establishment of governance, consultation and administration mechanisms. Additional support staff both in Australia and in-country were funded to manage the pilot. This has been accompanied by a high level of domestic stakeholder engagement in partnership with DEWR.

DFAT supported the rollout of additional in-country resources and the implementation of tools and databases to track worker recruitment, deployment, training and return to their home country. These measures have improved risk management across the scheme, enhanced worker welfare and delivered positive recruitment outcomes.

Policy dialogue and partnerships informed delivery of the scheme, underpinned by **sustained high-level engagement** with partners. For example, Fiji’s Minister for Employment said that ‘the PALM scheme has been instrumental in promoting bilateral ties under the Vuvale Partnership Agreement between Fiji and Australia’.¹⁶ During 2023–24, DFAT supported visits by ministers and senior representatives from Pacific countries and Timor-Leste that involved discussions on participation in the PALM scheme. DFAT worked closely with regional partners such as the Pacific Islands Forum, New Zealand, the World Bank and the International Organization for Migration to ensure labour mobility activities were coordinated and tailored to each country’s specific labour mobility ambitions. DFAT also supported the Pacific Agreement on Closer Economic Relations (PACER) Plus Implementation Unit to convene the 2023 Pacific Labour Mobility Annual Meeting, which brought together stakeholders from across the Pacific to discuss regional labour mobility issues.

¹⁶ Fijian Ministry of Employment, Productivity and Workplace Relations, *Employment Minister strengthens bilateral relations with Australian counterpart under the PALM scheme* [media release], 29 October 2023.

Case study 5: Implementing *Invested: Australia's Southeast Asia Economic Strategy to 2040*

Australia's trade and investment relations with Southeast Asia have not kept pace with the region's economic growth over the past 20 years. By 2040, Southeast Asia, as an economic bloc, is projected to be the fourth-largest economy in the world. In order to position Australia to maximise the benefit of our economic ties to the region, we must increase and diversify our economic activity. *Invested: Australia's Southeast Asia Economic Strategy to 2040*, prepared by Australia's Special Envoy for Southeast Asia, outlines opportunities for Australia to leverage the region's economic growth and provides recommendations to boost two-way trade and investment.¹⁷

Intended favourable outcomes

In 2023–24, DFAT aimed to achieve the favourable outcomes of **establishing a governance framework for overseeing the implementation of the recommendations in *Invested: Australia's Southeast Asia Economic Strategy to 2040***, and **implementing several key recommendations** prioritised by the Commonwealth's strategy implementation taskforce co-chaired by DFAT and the Treasury – specifically:

- supporting Export Finance Australia's establishment of the Southeast Asia Investment Financing Facility (SEAIFF)
- appointing 'business champions' to 10 countries covered in the strategy
- deploying investment deal teams to 9 posts
- commencing the design of a pilot internship program for young professionals.

Result

We consider the favourable outcomes to be **partially achieved**. The \$2 billion SEAIFF has been established, business champions for the 10 markets covered in the strategy were appointed, and all 9 DFAT investment deal team officers have been deployed across Southeast Asia. A governance framework supporting the implementation is also now in place. Progress on the young professionals internship program has been slower than initially planned.

¹⁷ N Moore, *Invested: Australia's Southeast Asia Economic Strategy to 2040*, DFAT website, September 2023.

Analysis

During 2023–24, DFAT played a lead role, with the Treasury, in driving implementation of Australia’s Southeast Asia Economic Strategy to 2040, including leading government consideration and prioritisation of the strategy’s 75 recommendations. This work required close collaboration with Austrade and Export Finance Australia (EFA) as co-delivery partners. During 2023–24, DFAT worked collaboratively with the Treasury, the Department of Finance and EFA to establish the \$2 billion SEAIFF by supporting enabling legislative changes. DFAT also successfully facilitated the appointment of business champions for the 10 markets covered in the strategy to facilitate greater commercial links between Australia and Southeast Asia. This included contributing to the development of the business champions’ individual engagement plans.

Investment deal team hubs have been established in Jakarta, Singapore and Ho Chi Minh City, with spokes in 6 other cities across Southeast Asia, to facilitate Australian investment in the region. While there were some delays accrediting officers in-country and clarifying the roles of each agency, the investment deal teams are now operating effectively, combining DFAT, Austrade and EFA expertise. DFAT’s work also included logistical and preparatory work to support the expeditious deployment of investment deal team officers, including liaising with host countries. DFAT provided briefings and support to keep ministers updated on progress. Governance arrangements for implementing Australia’s Southeast Asia Economic Strategy to 2040 include a ministerial working group, a Commonwealth implementation taskforce to review operational-level progress, an external advisory group, and interagency working groups for key sectors.

Progress on the young professionals internship program has been slower than planned. DFAT is seeking to procure a supplier that can build on initial consultation work to develop and implement an initial proof of concept by the end of June 2025. The proof of concept will inform the subsequent development of a pilot internship program for young professionals.

Case study 6: Providing support to Ukraine

In response to Russia's illegal, full-scale invasion of Ukraine on 24 February 2022, the Australian Government has committed more than \$1.3 billion in defence, economic and humanitarian assistance, including \$1.1 billion in military support and \$85 million in emergency humanitarian assistance.

Intended favourable outcome

In 2023–24, DFAT aimed to achieve the favourable outcome of maintaining momentum on activities in the face of increasing international 'war fatigue' – in particular, **supporting Ukraine to end the war on its own terms, and imposing costs on Russia.**

Result

We consider the favourable outcome to be **achieved**. This is evidenced by the support from Australia and its partners in key UN bodies, including the International Court of Justice, and coordinated by DFAT. Joint statements, community group engagements and speeches undertaken by the Australian Government and its representatives have been sustained and led by DFAT. The result is also evidenced by the increasing number of sanctions and travel bans imposed on Russians in response to the war, and the deliberate reduction of trade with Russia.

Analysis

In response to a rapidly evolving conflict, our diplomatic efforts consisted of a range of planned and unplanned activities over the year. These efforts were delivered in the face of increasing international war fatigue, which can be defined as the protracted, attritional nature of war; the shifts in domestic and international politics, which reduce the capability of senior officials and the public to focus on the war; and issues around the war economy.

Our diplomatic efforts included supporting ministerial advocacy, facilitating bilateral engagement with Ukraine, providing humanitarian support, supporting international action for Russia's legal accountability, delivering supportive trade measures for Ukraine, and proactive coordination and strong communication with our whole-of-government partners (primarily the Department of the Prime Minister and Cabinet and the Department of Defence). The department also consistently and actively coordinated with our Five Eyes intelligence partners (Canada, New Zealand, the United Kingdom and the United States), the European Union, NATO and G7 partners to pursue collective action in support of Ukraine and against Russia.

The efforts to maintain support to Ukraine included DFAT managing a collaborative relationship with the Ukrainian embassy in Canberra, and facilitating high-level engagement between Ukrainian and Australian leaders. This included a visit to Ukraine by the Deputy Prime Minister, the Hon Richard Marles MP, to reiterate Australia's support and strengthen ties with Ukraine's political leadership. DFAT supported the attendance of the Hon Bill Shorten MP at the inaugural Ukraine Peace Summit, providing comprehensive briefing and a national statement to highlight Australia's steadfast support for Ukraine. DFAT also hosted a senior Ukrainian delegation in Australia. Australia's new ambassador to Ukraine presented credentials to President Zelenskyy on 22 April 2024. Support for these events involved careful planning and coordination, logistical support (including security), policy work and relationship management.

The department coordinated engagement with other Australian Government departments to develop ministerial, bilateral and multilateral meeting briefs, respond to requests for support from both foreign governments and community groups, and participate in whole-of-government interdepartmental committee meetings focused on support for Ukraine. This included working with the Department of the Prime Minister and Cabinet and the Department of Defence to announce a new \$100 million package in support of Ukraine's war effort, and a \$31 million package to help meet Ukraine's energy and humanitarian needs. Australia continued to provide duty-free access for all goods imported from Ukraine (a measure that commenced on 4 July 2022) to support Ukraine's economy and help provide it with trade diversification opportunities.

DFAT undertakes a range of activities designed to impose costs on Russia, including imposing targeted financial sanctions and travel bans on 1,049 individuals and 201 entities since February 2022 (78 entities and 65 individuals during 2023–24). Trade between Russia and Australia decreased dramatically in 2023–24 compared with 2021–22. DFAT led the development of ministerial statements (including joint statements), media releases, social media posts, speeches, ministerial correspondence and meeting briefs on Russia, in close coordination with agencies as required. We provided the Minister for Foreign Affairs and all other portfolio ministers with expert advice.

Australia, through DFAT, filed an intervention in Ukraine's case against Russia in the International Court of Justice alongside 31 other states, and delivered oral observations to the court in September 2023 reinforcing the importance and gravity of Ukraine's case to the wider international community. Australia, through DFAT, co-sponsored the UN Human Rights Council resolution establishing an independent commission of inquiry into violations and abuses of human rights, and violations of international humanitarian law in Ukraine, and subsequently co-sponsored the resolutions extending its mandate.

Measure 2: DFAT's ministers are satisfied with the advice and support provided by the department

Overall performance	Not achieved
Target and result	Maintain satisfaction levels above 85 per cent Not achieved (64.5 per cent)
Methodology	<p>An annual survey of ministers' chiefs of staff, deputy chiefs, senior advisers and other ministerial officials. Fourteen participants were identified from within the portfolio ministerial offices based on positions held. Final participant details were confirmed through departmental liaison officers to ensure that the identified respondents' details were accurate and respondents could receive the survey. Respondents' answers are anonymous. The survey does not address ministerial satisfaction with DFAT's advice to other agencies. Results are based on a point-in-time assessment (potential variance based on when the survey is undertaken).</p> <p>The department's target was 85 per cent or greater positive responses across 5 main questions, some of which were composed of sub-questions. Positive responses were defined as either 'strongly agree' or 'agree'. Other selections that the survey respondent could make were 'neutral', 'disagree', 'strongly disagree' and, in some cases, 'not applicable'.</p>
Data sources	Responses to the annual survey from ministers' chiefs of staff, deputy chiefs, senior advisers and other ministerial officials. Fourteen officers were identified by the portfolio ministerial offices to undertake the survey. Eight respondents completed the survey (57 per cent).
PBS and corporate plan references	Portfolio Budget Statements 2023–24, p 33 Corporate Plan 2023–24, p 20
Measure type	Quantitative, effectiveness
Result explained	In 2023–24, the survey resulted in 64.5 per cent positive responses, so the target of 85 per cent or greater positive responses and the overall performance measure were 'not achieved'. The department did, however, receive positive responses above 85 per cent for some individual sub-questions.

Analysis

We rate our performance against this measure as **‘not achieved’**.

Ministerial office satisfaction with the advice and support provided by the department was measured using an annual survey answered by the ministers’ chiefs of staff, deputy chiefs, senior advisers and other ministerial officials. The department achieved satisfaction levels above 85 per cent in some areas of the survey.

While not achieving the 85 per cent satisfaction target overall, the survey identified several strengths and areas where the department was performing well. The survey found that DFAT engages professionally (100 per cent positive responses) and provides support in a timely manner for ministerial involvement in overseas visits (87.5 per cent positive responses), meetings (87.5 per cent positive responses), speeches (100 per cent positive responses) and parliamentary processes, such as question time (100 per cent positive responses).

Of the total number of individual responses to all survey sub-questions, 64.5 per cent of answers were positive (13.6 per cent strongly agree and 50.9 per cent agree), 22.5 per cent were neutral and 12.9 per cent were negative (10.7 per cent disagree and 2.2 per cent strongly disagree).

The survey identified several areas the department will focus on to enhance ministerial satisfaction in future years, including around specific products such as meeting briefs and ministerial correspondence. The 2 questions with the highest percentage of negative responses related to the value of regular reporting products that the department provides to ministerial offices for monitoring and tracking, such as reports capturing the volume and status of written products between the department and ministerial offices, and products related to potential travel engagements. The department will work with ministerial offices to further understand why these regular reporting products are not valued and how they can be improved to better meet the needs of the ministerial offices.

Measure 3: Increased number and diversity of Australian university undergraduates with Indo-Pacific capability	
Overall performance	Partially achieved
Targets and results	<ul style="list-style-type: none"> 8,000 Australian university undergraduates complete a New Colombo Plan program in the Indo-Pacific region in 2023–24 Substantially achieved¹⁸ (7,904 completions) Diversity measures for First Nations, disability and regional/remote students are equal to or greater than in the broader Australian university undergraduate cohort Not achieved First Nations: 2.7 per cent against a 2.1 per cent target (achieved) Disability: 8.9 per cent against an 11.4 per cent target (not achieved) Regional/remote: 31.5 per cent against an 18.0 per cent target (achieved)
Methodology	For the first target (8,000 program completions), all completion reports for scholars and mobility students were assessed. The second target on diversity was assessed by capturing diversity data submitted in successful scholarship applications. These assessments were undertaken by an independent service provider with expertise in monitoring and evaluation. The department works closely with the service provider on data extraction, processing, analysis and reporting. For the diversity target, data is compared with national source statistics published by the Australian Government Department of Education.
Data sources	Two IT platforms were used (mobility and scholarship) for assessing completion reports and diversity data, respectively. The data relies on students and universities entering details and self-reporting diversity data. The independent service provider provides overall data processing, analysis and reporting. There are some known data gaps in reported diversity data; however, it remains the only available source. A new IT system is currently under development, ONE Education, to better capture this data.
PBS and corporate plan references	Portfolio Budget Statements 2023–24, p 38 Corporate Plan 2023–24, p 21 Note: The targets and methodology were revised during the reporting period – refer to Table 2.2 on pages 21–22.
Measure type	Quantitative, output

(continued)

¹⁸ For measure 3, 'substantially achieved' means we met at least 80 per cent (that is, at least 6,400 NCP program completions) of the target of 8,000 completions.

Measure 3: Increased number and diversity of Australian university undergraduates with Indo-Pacific capability

Results explained

- In 2023–24, the target of 8,000 Australian university undergraduates completing an NCP program was substantially achieved, with 7,904 undergraduates completing an NCP program, including 7,647 mobility project participants and 257 scholars.
- In 2023–24, 7 of the 257 scholars (2.7 per cent) were recorded as First Nations scholars, achieving the target of 2.1 per cent; 81 scholars (31.5 per cent) were recorded as coming from a regional/remote area, achieving the target of 18.0 per cent; and 23 scholars (8.9 per cent) were recorded as having disability, not achieving the target of 11.4 per cent. As only 2 of the 3 diversity targets were achieved, the overall target was ‘not achieved’.
- The overall performance is ‘partially achieved’, noting that one target was ‘substantially achieved’ and one was ‘not achieved’.

Analysis

We rate our performance against this measure as **‘partially achieved’**.

The New Colombo Plan (NCP) is an initiative of the Australian Government that aims to strengthen Australia’s regional standing by building a diverse cohort of Australian alumni with deeper Indo-Pacific knowledge, capability and connections. The NCP provides scholarships of up to 19 months and flexible mobility grants to support Australian undergraduates to undertake study, language training and internships, and engage in practicums and research internships in the region.

The NCP strengthens Australia’s relationships in the region through expanding people-to-people, university, business and institutional links. Numbers of student participants and the diversity of scholars are important factors in achieving an influential network of Australians with experience and strong networks across the Indo-Pacific region. Scholarships range from 3 to 19 months and student mobility grants range from 2 weeks to 2 semesters. During 2023–24, 41 Australian universities worked with over 1,150 Indo-Pacific organisations to implement the NCP program.

Overall, we consider the performance measure to be partially achieved. This is a result of substantially achieving the target of 8,000 Australian university undergraduates completing an NCP program in the Indo-Pacific region (99 per cent of the target was met, with 7,904 Australian university undergraduates comprising 7,647 mobility project participants and 257 scholars), and not achieving one of the 3 diversity targets (disability) for the proportion of students being equal to or greater than in the broader Australian university undergraduate cohort (see Table 2.3).

DFAT works closely with universities to manage program implementation risks, such as travel restrictions, to support student participation, and has incorporated flexibility in the types of offerings for student participation.

Table 2.3: New Colombo Plan scholar diversity targets and completions, 2023–24

Diversity group	2023–24 target (%)	2023–24 completions recorded (%)
First Nations students	2.1	2.7
Students from regional/remote areas	18.0	31.5
Students with disability	11.4	8.9

Note: The diversity targets are based on the number of completions. The scholarship program duration is from 3 to 19 months and ‘completion’ is defined as when scholars return to Australia and submit a completion report. Therefore, completions can occur any time between 3 to 19 months from their start date, which can occur from 1 January to 15 December each year.

The main factors that influenced the participation target results were as follows:

- The COVID-19 pandemic resulted in significant program deferrals and amendments for scholars who commenced their programs between 2019 and 2022. This caused a high level of unpredictability in estimating scholar completions based on previous cohorts. This instability levelled out from 2023 as programs reverted to pre-COVID-19 conditions.
- The program actively promoted diversity in nominations from 2023 to encourage scholar participation that was representative of the Australian undergraduate student population. This took time for universities to adjust their internal processes to provide appropriate nominations.
- For scholars who completed their scholarships in 2023–24, 75 per cent were awarded their scholarships from 2019 to 2022, when the proportion of nominees with disability was lower than that of the domestic undergraduate student population. There is no legal obligation or requirement for people with disability or for those from diverse backgrounds to disclose information about their disability or diversity factors during the nomination or application process. This can result in under-reporting.

During 2023–24, the department worked to mitigate low participation of students from diverse backgrounds by encouraging universities to nominate diverse students, lifting visibility of disability support funding available throughout the program, and delivering dedicated applications and interview preparation workshops for First Nations nominees.

The program introduced a number of management strategies in 2023–24 to encourage diversity in the nomination process, and it is expected to take several years to see the results.

Diversity data on mobility students was not included in the measure as students are not known at the project application stage and diversity data for mobility students is captured by university officers upon completion of the project (which can occur within a 24-month window). This creates some data gaps during this window. Diversity data for mobility students will be considered for future reporting once the department has a new IT system in place that captures diversity data entered by students. This system – the ONE Education platform – is currently under development.



New Colombo Plan scholar Lachlan Colgrave during his internship with Buntari Ceramics in Indonesia. Credit: Lachlan Colgrave.

Measure 4: Australia’s standing in the region is enhanced through DFAT’s public diplomacy	
Overall performance	Achieved
Target and result	Effectiveness of DFAT’s public diplomacy through a case study into increasing Australia’s standing in the region through sport or foundations, councils and institutes Achieved
Methodology	A case study examining the PacificAus Sports program
Data sources	A range of internal and external sources, including trade datasets, cables, meeting minutes and internal records
PBS and corporate plan references	Portfolio Budget Statements 2023–24, p 39 Corporate Plan 2023–24, p 22
Measure type	Qualitative, effectiveness
Result explained	In 2023–24, overall the objectives for the program were ‘achieved’. Results are detailed in the case study below.

Analysis

DFAT’s public diplomacy, including through the arts, sport and education, is a tool of influence that helps strengthen ties with other countries and raise Australia’s profile as an innovative, contemporary and creative nation. DFAT undertakes a range of activities intended to enhance Australia’s reputation and credibility. For the 2023–24 reporting period, we have assessed this performance measure through a case study on PacificAus Sports, a sports diplomacy program aiming to build Australia’s standing across the Pacific by using a shared passion for sport to engage with leaders and communities in the Pacific.

Case study: PacificAus Sports program

The PacificAus Sports program leverages the shared passion for sport between Australia and Pacific island nations to maximise the opportunities for and benefits of diplomatic engagement. PacificAus Sports is delivered across the Pacific through a portfolio of small-scale partnerships across sports, support to elite development pathways for Pacific sporting teams, and an increased presence of Australian sporting codes in the Pacific. High-profile sporting events that bring together government leaders and influential advisers, and that celebrate the cultures of nations, provide strong opportunities for diplomatic engagement and relationship building.

Intended favourable outcome

In 2023–24, DFAT aimed to achieve the favourable outcome of increasing Australia’s standing in the Pacific region through **leveraging sports events to provide opportunities for leaders from Pacific and Australian countries to come together**, and **expanding the reach of PacificAus Sports through social and mainstream media presence across the Pacific**.

Result

We consider the favourable outcome to be **achieved**. The program provided a consistent platform for high-level diplomatic engagement. Public statements by the prime ministers of Papua New Guinea and Fiji evidence the value that the program provides in the context of broader bilateral relationships. The reach of the program through social media was expanded, well exceeding planned targets.

Analysis

As a vehicle to promote public diplomacy, PacificAus Sports builds on the strength of Australian sport and its presence in the region, and fosters deep collaboration between government, sporting codes and the sports industry. During the reporting period, PacificAus Sports sought to maximise the reputational benefits arising from increased sports engagement with Pacific island nations. Noting the maturity of the program, the focus was to sustain and build on those activities that were delivering the most significant sporting diplomacy outcomes, and to build on lessons learned to enhance Australia’s standing in the region.

The program provided consistent platforms for diplomatic engagement, in particular through the rugby league and rugby union sporting codes, and included both planned and impromptu engagement on the margins of major events. The Prime Minister, the Hon Anthony Albanese MP, and the Minister for International Development and the Pacific, the Hon Pat Conroy MP, engaged with their counterparts in Papua New Guinea and Fiji. Preparation for these engagements included whole-of-government liaison efforts and coordination, coordinating relevant sporting and counterpart government stakeholders, briefing for ministers and senior departmental staff, program preparation, and policy work. The sporting events also provided opportunities for Australian Government officials to discuss more regularly a range of bilateral and regional relationship matters with counterparts in other governments.

To amplify the reach of Australia’s sports diplomacy efforts, the department launched a Facebook page for PacificAus Sports, in addition to the regular accompanying media events. The intended audience target was 2,000 followers in the first 12 months (from page commencement in February 2024), which was well exceeded, reaching 5,000 in the first 6 months. This audience analysis was complemented by the continued monitoring of audience reach for existing Pacific sporting broadcasts delivered by the Australian Broadcasting Corporation. Programming broadcast across the region is developed with a uniquely Pacific flavour, including exploring the big sporting issues in the Pacific and highlighting achievements of elite Pacific athletes.

In 2023–24, the contribution of PacificAus Sports to Australia’s standing in the region was recognised publicly by both key government counterparts and external commentators. At an event to celebrate Australia’s continued support to Fijian rugby, Fijian Prime Minister Sitiveni Rabuka stated, ‘Your contribution to our sporting teams through the PacificAus Sports program, which I’m told is the most successful Australian-funded program in Fiji, will contribute to the development of our people in ways we cannot imagine right now’.¹⁹ *The Economist* and the Australian Strategic Policy Institute also published articles identifying PacificAus Sports as a key contributor to Australia’s relationships in the Pacific region.²⁰

To support elite development pathways during 2023–24, PacificAus Sports fostered the participation of Fiji’s Kaiviti Silktails team in the NSW Rugby League Jersey Flegg Cup, and further supported the PNG Hunters’ participation in the Queensland Rugby League Hostplus Cup. The program also provided support for Pacific elite athlete preparations and qualification for the 2024 Paris Olympics and Paralympics, and further extended the reach of cricket, Australian Football League and netball into the region. Pacific netball teams improved their performance, with the Tonga Talas making their first appearance at the Netball World Cup in 2024.

¹⁹ Fijian Ministry of Foreign Affairs, ‘Drua teams secure new sponsorship deal for 2024 Super Rugby Pacific competition’, *Fijian Ministry of Foreign Affairs blog*, 16 October 2023.

²⁰ *The Economist*, ‘The Pacific Games: come for the rugby, stay for the geopolitics’, 24 November 2023; and H Campbell, ‘Australian sports diplomacy is a sure winner in the Pacific’, *The Strategist*, Australian Strategic Policy Institute, 14 February 2024.



The Hon Pat Conroy MP, Minister for International Development and the Pacific, travelled to Papua New Guinea for the Prime Minister's XIII men's and women's rugby league matches in Port Moresby on 23 September 2023. This is the first time the competition has been played in Port Moresby since 2018. Credit: Sarah Hodges/DFAT.

Measure 5: Australia’s treaty obligations are met under Australia’s Comprehensive Safeguards Agreement and Additional Protocol with the International Atomic Energy Agency	
Overall performance	Achieved
Target and result	All International Atomic Energy Agency (IAEA) reporting obligations are met and IAEA inspections supported to demonstrate Australia’s compliance with its obligations Achieved (IAEA drew the ‘broader conclusion’ for Australia)
Methodology	Compliance is independently verified by the IAEA. Complying with Australia’s obligations on a quarterly basis is a prerequisite for achieving the ‘broader conclusion’ the following year.
Data sources	The IAEA Safeguards Statement and its conclusion. The Australian Safeguards and Non-Proliferation Office (ASNO) annual report includes the Safeguards Statement and lists IAEA inspections that occurred during the reporting period. The IAEA typically issues its annual Safeguards Statement in June for the prior calendar year, so the IAEA Safeguards Statement for 2023 only accounts for the first 6 months of the 2023–24 reporting period.
PBS and corporate plan references	Portfolio Budget Statements 2023–24, p 41 Corporate Plan 2023–24, p 22
Measure type	Qualitative, effectiveness
Result explained	In 2023–24, the IAEA continued to draw the ‘broader conclusion’ for Australia that ‘all nuclear material remains in peaceful activities’. Therefore, the target and overall performance measure were ‘achieved’.

Analysis

We rate our performance against this measure as ‘**achieved**’.

In July 1974, Australia ratified the Treaty on the Non-Proliferation of Nuclear Weapons (NPT) – a multilateral treaty with commitments verified by the International Atomic Energy Agency (IAEA). That month, the Safeguards Office, now the Australian Safeguards and Non-Proliferation Office (ASNO), was established. ASNO, located within DFAT, is led by a statutory position of Director-General, appointed by Australia’s Governor-General. The Director-General tables a separate annual report in Parliament, pursuant to the *Nuclear Non-Proliferation (Safeguards) Act 1987*.

As a non-nuclear-weapon state under the NPT, Australia made commitments to the IAEA to accept nuclear safeguards – a range of technical measures applied by the IAEA on nuclear facilities and materials – and to implement a national system of accounting for and controlling Australian nuclear material, associated items and facilities.

Each non-nuclear-weapon state under the NPT is required to conclude its own safeguards agreement with the IAEA – called a Comprehensive Safeguards Agreement (CSA). Australia’s CSA details its responsibilities and the IAEA’s requirements to verify that Australia is meeting its NPT obligations. Most countries, including Australia, have signed an Additional Protocol. The Additional Protocol gives the IAEA greater access to locations and information to provide higher confidence to the international community that Australia is abiding by its non-proliferation commitments.

Once the IAEA is satisfied that a country has met its obligations under the CSA and Additional Protocol, the IAEA draws a ‘broader conclusion’ which states that ‘all nuclear material remains in peaceful activities’.²¹ Of the 189 states with safeguards agreements in force with the IAEA, the IAEA drew the broader conclusion for only 74 states.

For 2023, the IAEA drew a ‘broader conclusion’ for Australia, the IAEA’s strongest-level safeguards conclusion. The IAEA has drawn this conclusion for Australia every year since 2000, a measure of Australia’s high non-proliferation credentials. As a result, the performance measure was achieved.

In 2023–24, ASNO submitted all reports, declarations and notifications to the IAEA on nuclear materials, facilities and activities, ensuring that Australia met its obligations under the CSA and Additional Protocol.

²¹ IAEA, *Safeguards Statement for 2023*, IAEA, paragraph 14.

During 2023–24, ASNO officers facilitated all requests for IAEA inspections. The IAEA inspectors made 5 separate visits to Australia, conducting 22 different inspection activities in 5 states and territories. This is approximately a 30 per cent increase on the long-term average of IAEA inspections prior to the AUKUS announcement.²²

Australia's planned acquisition of conventionally armed, nuclear-powered submarines is leading to an uplift in ASNO's responsibilities, namely our domestic and international reporting and regulatory obligations.



An ASNO official and a nuclear permit holder conduct a nuclear security inspection in November 2023 as part of Australia's obligations under the Treaty on the Non-Proliferation of Nuclear Weapons. Credit: Felicity Spurrett/DFAT.

²² The Hon Scott Morrison MP, the Hon Peter Dutton MP and Senator the Hon Marise Payne, *Australia to pursue nuclear-powered submarines through new trilateral enhanced security partnership* [joint media release], 16 September 2021.

Key activity 2: Deliver international development and humanitarian assistance**Measure 6: The development program is effective, efficient and responsive**

Overall performance	Achieved
Target and result	At least 85 per cent of investments are assessed as satisfactory on both effectiveness and efficiency criteria in the investment monitoring reports process Achieved (85 per cent)
Methodology	Internal analysis of annual ratings in investment monitoring reports (IMRs), which consist of 3 types: standard IMRs, humanitarian investment monitoring reports (HIMRs) and final investment monitoring reports (FIMRs). A standard IMR covers performance over a 12-month period and applies to ongoing investments that are not specific humanitarian responses. An HIMR covers the performance of humanitarian investments over a 12-month period. An FIMR is completed in the final year of implementation of an investment and covers performance over the life of the investment. Only one type of report is completed for each eligible investment in each annual process.
Data sources	IMRs, HIMRs and FIMRs
PBS and corporate plan references	Portfolio Budget Statements 2023–24, p 34 Corporate Plan 2023–24, p 23 Note: The target and methodology were revised during the reporting period – refer to Table 2.2 on pages 21–22.
Measure type	Quantitative, effectiveness
Result explained	In 2023–24, IMRs were completed for 375 investments, with 85 per cent assessed as satisfactory against both effectiveness and efficiency criteria, meeting the 85 per cent target. As the department met the 85 per cent target, the overall performance measure was ‘achieved’.

Analysis

We rate our performance against this measure as **‘achieved’**.

The objective of Australia’s development program is to advance an Indo-Pacific region that is peaceful, stable and prosperous. The development program supports our national interests by working with our partners globally – and with a particular focus on the Indo-Pacific region – to address shared challenges. To be successful, the development program must be effective (delivering the outcomes intended), efficient (in the use of time and resources) and responsive to partners’ priorities and needs.

Implementation of Australia’s development program is guided by *Australia’s International Development Policy* (released in August 2023) and its associated International Development Performance and Delivery Framework. The framework establishes 3 tiers of indicators to assess the performance of the development program, comprising the Indo-Pacific development context (Tier 1), Australia’s contribution to development (Tier 2), and how we work (Tier 3). The performance measure maps to the highest-level indicator in Tier 3, which measures effectiveness and efficiency across DFAT’s portfolio of programs through an established process of investment monitoring reports (IMRs).

IMRs are structured self-assessments completed by DFAT staff annually for bilateral, regional, global and multilateral investments of \$3 million and above. A proportion (66 per cent in 2023–24) of all IMRs are subject to either internal or external review to strengthen the robustness of assessments. This includes all final investment monitoring reports (FIMRs) being assessed by a team of external, independent monitoring and evaluation specialists to validate results.

In 2023–24, the department met the target of at least 85 per cent of the overall number of investments assessed being rated as satisfactory (a score of at least 4 – ‘adequate’) on both effectiveness and efficiency criteria in annual IMRs. Reports were completed for 375 investments, and 85 per cent were assessed as satisfactory against both effectiveness and efficiency criteria. While this is a decline of one percentage point compared with 2022–23 (see Table 2.4), achieving the 85 per cent target reflects DFAT’s performance in delivering expected outputs and outcomes across the development program.

Of the 375 investments with IMRs, 27 were humanitarian responses and therefore a humanitarian investment monitoring report (HIMR) was completed. In 2023–24, 96 per cent of HIMRs were assessed as satisfactory against both effectiveness and efficiency criteria, an increase of 22 percentage points compared with 2022–23. Of the 375 investments with IMRs, 59 completed implementation during the reporting period and we therefore prepared final investment monitoring reports (FIMRs) for those completed investments. In 2023–24, 80 per cent of FIMRs were assessed as satisfactory against both effectiveness and efficiency criteria, an increase of 10 percentage points compared with 2022–23. During 2023–24, 14 investments (4 per cent of the 375 investments with IMRs) were identified as underperforming. Eight underperforming investments completed implementation during the reporting period (therefore, no remediation was undertaken in response to the IMR ratings), and remediation plans were developed for the 6 ongoing investments identified as underperforming.

Progress against other development program measures and targets, including against specific policy priorities defined in *Australia’s International Development Policy* and the International Development Performance and Delivery Framework, is reported through the annual Performance of Australian Development Cooperation report.

As Table 2.4 illustrates, investments over the past 3 years have shown high levels of effectiveness and efficiency – at an annual average of 85 per cent being assessed as satisfactory for effectiveness and efficiency.

Table 2.4: Proportion of development investments rated as satisfactory, 2021–22 to 2023–24

Year	Investments rated satisfactory for effectiveness and efficiency (%)
2021–22	85
2022–23	86
2023–24	85

Note: To be rated as satisfactory, an investment must achieve a score of at least 4 ('adequate') on both effectiveness and efficiency criteria in annual investment monitoring reports.

Key activity 3: Advocate within multilateral institutions

Measure 7: Australia’s payments to multilateral development organisations generate collective action on issues impacting Australia	
Overall performance	Partially achieved
Target and result	Mandatory payments to multilateral development institutions are paid on time Partially achieved (8 out of 9 encashments)
Methodology	An internal review of mandatory payments made to multilateral development institutions
Data sources	Instruments of commitments
PBS and corporate plan references	Portfolio Budget Statements 2023–24, p 36 Corporate Plan 2023–24, p 25
Measure type	Quantitative, output
Result explained	In 2023–24, 8 out of 9 encashments were made by the agreed encashment date. As one encashment was paid late, but within a week of the agreed date, the target and the overall performance measure were ‘partially achieved’.

Analysis

We rate our performance against this measure as ‘**partially achieved**’.

Multilateral development banks (MDBs) provide finance and technical assistance to support low-income countries to meet their development goals. Australia works closely with other donors and MDB managers to negotiate funding commitments in 3- or 4-year replenishment cycles, and through this process advocates for policy and resource settings that best respond to the priorities of countries in our region. Through our contributions, the department leverages the scale of MDB expertise and financial reach to support collective action, meet shared development goals and respond to crises. Providing a significant share of development support in the Indo-Pacific, the MDBs contribute to a stronger, prosperous and more resilient region.

Donors that make larger commitments during replenishment negotiations hold a larger burden share in mechanisms such as the World Bank’s International Development Association (IDA) and the Asian Development Bank’s Asian Development Fund. While our membership of these institutions enables a seat at the table, our contributions give credibility to our policy and resourcing positions. Australia’s financial contributions are complemented by productive relationships with other members that underpin the ability of donors to achieve collective agreement on the scale and strategic direction of these MDB mechanisms.

As an example, Australia's priorities for the most recent replenishment of the Asian Development Fund (known as 'ADF 14', spanning the calendar years 2025–2028) included robust, predictable funding allocations for vulnerable Pacific island countries to meet their development challenges; a greater focus on delivering high-quality infrastructure that is climate resilient and brings local economic benefits; and significant dedicated resourcing for action on gender equality and climate. Australia worked closely with other donors such as Japan, and Pacific island countries such as Cook Islands and Kiribati, to see these priorities agreed in the final ADF 14 replenishment framework in May 2024 as an expression of our intent for collective action.

Payments that donors agree to make (encashments) enable the MDBs to operationalise the intent for action agreed through replenishments. Donor contributions do not have to be paid up-front but are paid over the encashment cycle, which is negotiated as part of the replenishment process. The schedules are formalised through financially binding instruments of commitment (signed by Australia's Minister for Foreign Affairs) and promissory notes (signed by Australia's Treasurer). Ensuring payments are made on time, including during times of known domestic budgetary constraints, demonstrates Australia's financial and political commitment to the multilateral bank system. It also provides the financial certainty that allows MDBs to finance the multi-year projects necessary to promote sustainable development in line with the expectations of Australia and other donors.

In 2023–24, the department was responsible for 9 encashments totalling \$334,420,664 to MDBs. Four encashments were made to the Asian Development Fund; 4 to IDA; and one encashment to IDA's Multilateral Debt Relief Initiative (MDRI). Of the 9 encashments, 8 were made on time, totalling \$300,280,664.

One encashment was made late, within one week of its due date. Owing to fluctuations in foreign exchange rates, MDRI liabilities are recalculated for all donors every 3 years. To ensure alignment with the amended encashment total, the department undertook an additional review of the payment request, which resulted in a delay in transferring funds. The encashment was made within 5 business days of the planned date and was not considered problematic by our partners. As a result, the overall performance measure was partially achieved.

The department has adjusted its timeline planning for 2024–25 to account for the 3-year cycle of the MDRI liabilities review.

Measure 8: International organisations reflect Australian interests and values when addressing global challenges

Overall performance	Achieved
Target and result	<p>Australia leads at least one activity per year involving a senior government representative²³ in or related to a relevant multilateral forum²⁴ for each of the 5 focus areas: UN reform, World Trade Organization reform, First Nations, peace and security, and human rights</p> <p>Achieved</p>
Methodology	<p>The department identified Australian-led activities involving a senior government representative in or related to a relevant multilateral forum for each of the 5 focus areas used to assess our performance against the target. The department then undertook a review of 6 of the identified activities, ensuring coverage of all 5 thematic focus areas, to assess our performance against the overall measure. This includes 2 activities under the UN reform focus area.</p>
Data sources	<p>A range of internal and external sources, including UN resolutions, amendments and voting records, cables, media releases and internal records</p>
PBS and corporate plan references	<p>Portfolio Budget Statements 2023–24, p 37</p> <p>Corporate Plan 2023–24, p 26</p> <p>Note: The target was revised during the reporting period – refer to Table 2.2 on pages 21–22.</p>
Measure type	<p>Qualitative, effectiveness (measure); quantitative, output (target)</p>
Result explained	<p>In 2023–24, the department reviewed 6 Australian-led activities involving a senior government representative in or related to a relevant multilateral forum covering the 5 focus areas. Of these 6 activities, 4 achieved their objectives, and 2 partially achieved their objectives. For the purpose of our review, for an activity to have achieved its objectives, the relevant outcome documents from an international organisation are aligned with Australian interests and values, including if this intended to maintain the status quo. As all activities resulted in an achieved or partially achieved result, our performance rating against the measure is ‘achieved’.</p> <p>To protect key diplomatic relationships, we are unable to publish details of all of the reviewed activities. An analysis of our performance against 5 of the 6 activities is provided below.</p>

²³ A senior government representative is a minister, assistant minister, head of mission/permanent representative, thematic ambassador, the DFAT Secretary or a senior executive.

²⁴ Relevant multilateral forums include the UN General Assembly and other UN bodies, the World Trade Organization, multilateral banks and treaty bodies.

Analysis

We rate our performance against this measure as **‘achieved’**.

The multilateral system – including the United Nations (UN) and its specialised agencies and the World Trade Organization (WTO) – provides a critical platform for Australia to advocate our values and national, regional and global interests. The department leads Australia’s overall engagement in the multilateral system, working closely with other Australian Government agencies that engage with the multilateral system. The department’s role is to ensure Australian Government engagement is coordinated to meet strategic objectives and maximise Australia’s influence. DFAT advocates for openness, transparency and upholding international law, and aims to uphold institutions, rules and norms that underpin Australia’s interests. Over 2023–24, the principles of the multilateral system – cooperation to address shared global challenges – have faced significant tests. During this period, there has been the largest number of conflicts globally since the end of the Second World War and backsliding on some Sustainable Development Goals. While activities led by the department provided a platform to advocate for the Australian Government’s interests and values in multilateral settings, the Australian Government’s strategic objective of a strong, cohesive multilateral system remains under strain.

In 2023–24, the department reviewed 6 Australian-led activities covering 5 focus areas that reflect priorities set by the Australian Government. Of these 6 activities, 4 achieved their objectives and 2 partially achieved their objectives. For the purposes of our review, for an activity to have achieved its objectives, the relevant outcome documents from an international organisation are aligned with Australian interests and values, including if this intended to maintain the status quo. Our assessment of our performance acknowledges and respects that there are limitations on individual countries’, including Australia’s, ability to influence international organisations’ strategy, tactics and outcomes. To protect key diplomatic relationships, we are unable to publish details of all of the activities reviewed by the department over the reporting period.²⁵

²⁵ The 5 activities published in this analysis are the UN General Assembly High-Level Week (UN reform focus area), the WTO Ministerial Conference (WTO reform focus area), the UN Permanent Forum on Indigenous Issues (First Nations focus area), Judge Hilary Charlesworth’s candidacy for re-election to the International Court of Justice (peace and security focus area), and advocacy against the death penalty (human rights focus area).

Foreign Minister's engagement at the UN General Assembly High-Level Week

The objectives of this activity were **achieved**. The United Nations General Assembly (UNGA) High-Level Week is the UN's premier forum and the largest annual meeting of world leaders. It allows Australia to take forward a wide range of interests, including in UN reform, peace and security, development and human rights, and ensuring that the UN system has focus on the Indo-Pacific. The participation of the Minister for Foreign Affairs, Senator the Hon Penny Wong, in the High-Level Week in September 2023 reflects Australia's firm commitment to effective global cooperation. It supported DFAT's intent to use the platform of the High-Level Week to articulate Australia's longstanding support for the UN system, including the rules and norms that shape our international engagement and position Australia as a constructive player and bridge-builder. DFAT set the strategic overview of Australia's interests and coordinated closely with our whole-of-government partners to support ministerial engagement. DFAT aimed to:

- show Australia is listening and responding to concerns about the multilateral system
- protect and promote the rules and norms that underpin global stability, while showing we are not sticking to the status quo
- build confidence in a multilateral system that delivers for all.

The department also designed the Foreign Minister's program; drafted statements and interventions, including Australia's national statement to UNGA;²⁶ negotiated outcomes documents, resolutions and communiqués; organised side events and speaking opportunities; managed public messaging and narratives, along with engagement with civil society; and supported ministerial engagement and bilateral meetings.

As a result, the Foreign Minister was able to leverage a wide range of opportunities – thematic side events, bilateral meetings, plenary sessions, and informal and impromptu interactions – to deliver targeted and consistent messages to a range of audiences, in line with our strategic objectives across all 5 focus areas. Results of the High-Level Week are long-term and incremental, with success best measured over the longer term. We did see some immediate results on voting patterns on issues we care about – for example, the Comprehensive Nuclear-Test-Ban Treaty Organization. We continue to monitor and assess our influence across our key multilateral priorities.

²⁶ Senator the Hon Penny Wong, *National Statement to the United Nations General Assembly*, 23 September 2023.



Senator the Hon Penny Wong, Minister for Foreign Affairs, delivers Australia's National Statement to the United Nations General Assembly in New York on 23 September 2023. Credit: Andrew Kelly.

WTO reform at the WTO Ministerial Conference

The objectives of this activity were **partially achieved**. The department provided briefings for Senator the Hon Don Farrell, the Minister for Trade and Tourism, and Senator the Hon Tim Ayres, Assistant Minister for Trade, to influence institutional reforms that aimed to maximise the value of WTO ministerial conferences, and to drive dispute settlement reform at the 13th WTO Ministerial Conference held in February 2024.²⁷ The department's briefings aggregated information that facilitated the 2 ministers' presentations on Australia's interests and values at more than 13 bilateral meetings, 6 meetings with groups of different countries and 11 formal WTO meetings, enabling their advocacy that built support for reform outcomes. Australia's Ambassador and Permanent Representative to the WTO in Geneva was in attendance and drove this advocacy. Departmental officials also made representations to the WTO and to numerous countries in the lead-up to and at the conference, working with multiple partners to influence all WTO members' commitment to accelerate efforts to overhaul key aspects of the international trade system that are supported by the WTO, including dispute settlement systems.

DFAT's engagement enabled Australia to demonstrate leadership and influence in the WTO and showed that the WTO system remained impactful. DFAT-supported event outcomes included a waiver of some intellectual property rules to promote COVID-19 vaccines, development of new rules on fisheries subsidies, and an agreement from WTO members to start intensive discussions to reform the WTO to ensure its sustainability. While we did make progress on dispute settlement reform, through reaffirming our commitment

²⁷ Senator the Hon Don Farrell, *13th WTO Ministerial Conference, 26–29 February 2024, UAE* [speech], 27 February 2024.

and agreeing to accelerate discussions, there were no major breakthroughs, which has contributed to a result of ‘partially achieved’ for this activity.



Senator the Hon Don Farrell, Minister for Trade and Tourism (centre right), Senator the Hon Tim Ayres, Assistant Minister for Trade (right), and Mr James Baxter, Australia’s Ambassador and Permanent Representative to the WTO (centre left), with Director-General of the WTO, Ngozi Okonjo-Iweala (front), in Abu Dhabi during the 13th WTO Ministerial Conference from 26–29 February 2024. Credit: Michael Godfrey.

Re-election campaign for Judge Hilary Charlesworth to the International Court of Justice

The objective of this activity was **achieved**.²⁸ Judge Charlesworth was appointed to the International Court of Justice (ICJ) on 9 November 2023. The department drove communications campaigns that included a statement delivered by the Foreign Minister, Senator the Hon Penny Wong, and a range of sensitive bilateral negotiations undertaken by senior Australian officials, including our ambassadors to the Australian missions in New York and Geneva and heads of mission globally. The department also worked with senior officials within their countries of accreditation to highlight Judge Charlesworth’s strong credentials and maximise voting support. The department briefed senior officials in line with Australia’s campaign.

The International Court of Justice plays a critical role in upholding international law and the rules-based order. The reappointment of Judge Charlesworth is a symbolic affirmation of Australia’s commitment to the vision of the ICJ – to uphold international law and the rules-based order, and to work with influence and the highest integrity. It ensures this critical institution reflects Australia’s interests and values, including to have the highest qualified judges of integrity serving on the court.

²⁸ Senator the Hon Penny Wong and the Hon Michelle Rowland MP, *Hilary Charlesworth re-election to the International Court of Justice* [joint media release], 10 November 2023.

High-level engagement at the UN Permanent Forum on Indigenous Issues

The objectives of this activity were **achieved**. These objectives are outlined in the Indigenous Diplomacy Agenda,²⁹ and are reflected in the establishment of the position of Ambassador for First Nations People.³⁰

In 2023–24, DFAT supported the then Minister for Indigenous Australians, the Hon Linda Burney MP, and the Ambassador for First Nations People, Mr Justin Mohamed, to advocate Australia's interests and values. Efforts included supporting their representation at the 23rd session of the UN's premier forum on Indigenous issues in April 2024 – the Permanent Forum on Indigenous Issues (UNPFII) at the United Nations in New York. Through enabling Ambassador Mohamed's engagement with First Nations representatives at the event, DFAT was able to listen, learn and engage First Nations perspectives. Outcomes have contributed to informing a First Nations approach to foreign policy and mainstreaming of First Nations voices and perspectives across our development, trade and foreign policy portfolios and, in turn, in Australian Government agencies' engagement with international organisations.

The 23rd session of the UNPFII was the first time an Australian minister had attended the forum, let alone a First Nations Australian minister. DFAT designed and implemented the program of engagement, which reflected Australia's First Nations priorities, as outlined in the Indigenous Diplomacy Agenda and the Foreign Minister's statements on the purpose of the new ambassadorial role.³¹ The program included the head of mission of Australia's UN mission in New York hosting an event, delivering 5 national statements and contributing to 3 joint statements. DFAT, alongside the National Indigenous Australians Agency, sponsored the participation of 7 First Nations Australian youth delegates. The department drafted statements, organised side events, and supported the attendance of civil society delegates. The department's efforts, through advocacy, were influential in the establishment of a landmark new Treaty on Intellectual Property, Genetic Resources and Associated Traditional Knowledge. This demonstrates the department's commitment to embedding First Nations perspectives into foreign policy.

Advocacy against the death penalty

The objectives of this activity were **partially achieved**. In 2023–24, DFAT advocated for global abolition of the death penalty and demonstrated leadership on this issue in multilateral forums. DFAT, through our permanent mission in Geneva, delivered 5 national statements at the UN Human Rights Council's 54th, 55th and 56th sessions over 2023–24, which reinforced our strong opposition to the death penalty and support for abolition.

²⁹ DFAT, *Indigenous Diplomacy Agenda*, DFAT, May 2021.

³⁰ DFAT, *Office for First Nations International Engagement / Ambassador for First Nations People*, DFAT website, accessed 28 August 2024.

³¹ Senator the Hon Penny Wong, the Hon Linda Burney MP and Senator Patrick Dodson, *Ambassador for First Nations People* [joint media release], 7 March 2023.

DFAT successfully advocated in partnership with other abolitionist states for a strong resolution on the question of the death penalty during the 54th Human Rights Council session,³² spanning over 5 weeks from September to October 2023. In these negotiations, Australia and other abolitionist states successfully defended against the introduction of a sovereignty amendment as well as 6 other hostile amendments (brought by Singapore and a number of other retentionist states). These amendments were intended to remove language expressing concern at the arbitrary nature of mandatory sentencing as well as language that categorised drug-related offences as not meeting the threshold of ‘the most serious crimes’. Despite successful advocacy campaigns from like-minded states and Australia on global abolition, overall global statistics on death penalty cases rose in 2023–24. As a result, we assess this activity as ‘partially achieved’.

Challenges measuring Australia’s influence in multilateral institutions

The multilateral system is complex, and outcomes are affected by a multitude of factors. While it is DFAT’s role to anticipate and respond to these factors in the national interest, measuring the effectiveness of DFAT’s engagement with the multilateral system in this context remains a challenge. The department’s approach for 2023–24 was intended to capture the effort, complexity and range of engagement that is required to influence international organisations. This measure will be updated in 2024–25 to address these challenges.

³² Australia did not have voting rights at the Human Rights Council as it was not a council member during the reporting period, but this did not negate our ability to engage in the negotiation process.

Performance results for Outcome 2

Outcome 2: The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas

Key activity 4: Deliver consular services

Measure 9: Australians have access to consular information and services, including in times of crisis

Overall performance	Achieved
Targets and results	<ul style="list-style-type: none"> 100 per cent of travel advisories reviewed biannually for posts in a volatile risk environment and where there are elevated Australian interests; 100 per cent of travel advisories reviewed annually for all other posts Achieved (100 per cent reviewed biannually and 100 per cent reviewed annually) A maximum of 2 unplanned Consular Emergency Centre (CEC) telephony outages greater than 5 minutes per financial year Achieved (no unplanned CEC outages recorded)
Methodology	The department undertakes a count of travel advisory reviews and CEC telephony outages. For the performance measure to be assessed as 'achieved', both targets need to be 'achieved'.
Data sources	Travel advisory reviews and records of CEC telephony outages
PBS and corporate plan references	Portfolio Budget Statements 2023–24, p 45 Corporate Plan 2023–24, p 27
Measure type	Quantitative, output
Results explained	<p>We achieved the target of 100 per cent of travel advisories reviewed biannually for posts in a volatile risk environment and where there are elevated Australian interests, and 100 per cent of travel advisories reviewed annually for all other posts.</p> <p>No unplanned outages to the CEC telephone line were recorded during 2023–24, so the target of a maximum of 2 unplanned CEC telephony outages greater than 5 minutes per financial year was achieved.</p> <p>As both targets were achieved, we rate the overall performance measure as 'achieved'.</p>

Analysis

We rate our performance against this measure as **‘achieved’**.

DFAT provides consular services overseas through our network of embassies, high commissions and consulates. Australians in need of emergency assistance can call the Consular Emergency Centre (CEC) 24 hours a day. Australians can also access travel advice and important information through the department’s Smartraveller website. The performance measure reflects the value we place on the accuracy and timeliness of our travel advice, and on Australians having access to consular services regardless of their time zone and in times of crisis.

Reviews of travel advisories

DFAT travel advisories, published on the Smartraveller website, are a primary resource Australians use to obtain information for safe overseas travel. In 2023–24, 100 per cent of travel advisories were reviewed biannually for posts in a volatile risk environment and/or where there were high Australian interests. One hundred per cent of travel advisories were reviewed annually for all other posts.

Unplanned Consular Emergency Centre telephony outages

DFAT provides emergency consular assistance 24 hours a day through the CEC, which is located in Canberra. After standard hours, Australians overseas can call the Australian embassy, high commission or consulate in the country they are visiting and follow the phone prompts for connection to the CEC. An unplanned telephony outage means that all phone systems and call diversion systems are not operational at any point in time, resulting in a call to the CEC being unanswered by the department. In 2023–24, the CEC telephone line experienced no unplanned outages.



On 16 October 2023, Australian Government–assisted flights were undertaken from Tel Aviv, Israel. Australian embassy staff worked with the Australian Crisis Response Team, including Belinda Boyle (centre), to perform consular activities, coordinating with our counterparts from New Zealand to repatriate Australian nationals and people from neighbouring Pacific countries. Credit: Nathan Fulton/DFAT

Key activity 5: Deliver passport services**Measure 10: Australian passports are processed efficiently**

Overall performance	Partially achieved
Targets and results	<ul style="list-style-type: none"> 95 per cent of routine passports processed within 10 business days Not achieved (77.2 per cent) 98 per cent of priority passports processed within 2 business days Achieved (99.9 per cent)
Methodology	The results for both targets are calculated by determining the total number of passports that were not processed within the stipulated timeframe and dividing that by the total number of passports processed. The resulting percentage represents the proportion that failed to meet the stipulated processing timeframe, which is subtracted from 100 per cent to provide the performance results for each target.
Data sources	IT platforms data on finalised passport applications
PBS and corporate plan references	Portfolio Budget Statements 2023–24, p 46 Corporate Plan 2023–24, p 28
Measure type	Quantitative, output
Results explained	<p>In 2023–24, 77.2 per cent of routine passport applications were processed within 10 business days. Therefore, the target of 95 per cent was ‘not achieved’.</p> <p>In 2023–24, 99.9 per cent of priority passport applications were processed within 2 business days, exceeding the target of 98 per cent. Therefore, the target of 98 per cent was ‘achieved’.</p> <p>As one target was not achieved and one was achieved, the overall performance measure is ‘partially achieved’.</p>

Analysis

We rate our performance against this measure as **‘partially achieved’**.

In 2023–24, the department recorded a result of 77.2 per cent of routine passport applications processed within 10 business days against a target of 95 per cent, and 99.9 per cent of priority passport applications processed within 2 business days against a target of 98 per cent.

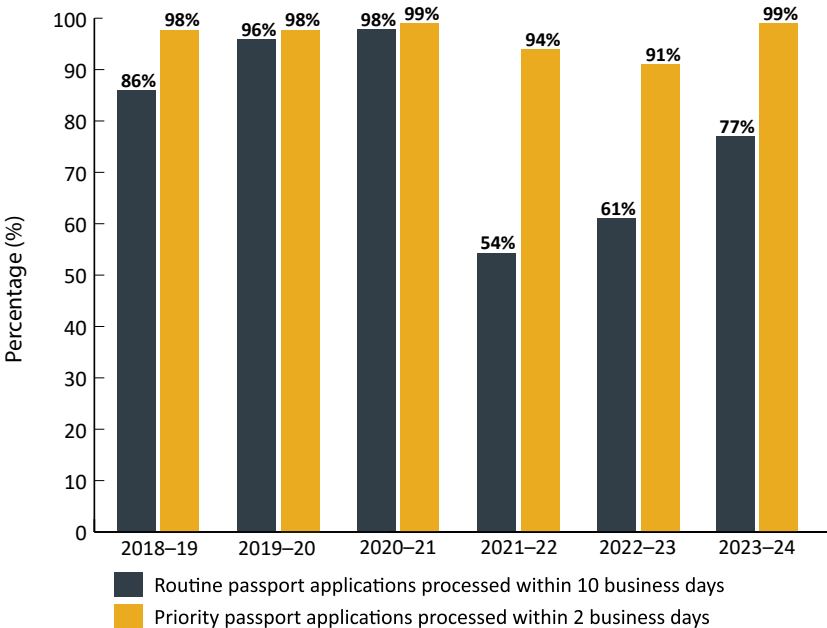
The result of 99.9 per cent of priority passport applications processed within 2 business days was an improvement of 8 percentage points compared to 2022–23 and an improvement of 6 percentage points on 2021–22 (see Figure 2.2). This performance outcome was achieved against a backdrop of a 25 per cent increase in priority applications compared to pre-pandemic levels in 2018–19.

One factor that contributed to this performance was enhanced priority passport application monitoring. Analysis of each failure to meet priority processing timeframes was also embedded across the processing teams to identify systemic issues.

The target for processing 95 per cent of routine passport applications within 10 business days was not achieved due to passport processing efficiencies only providing for a part-year impact on performance, and due to a 22 per cent higher demand compared with the pre-pandemic demand in 2018–19. Despite this, the following factors provided for an improvement of 16 percentage points in 2023–24 performance compared to 2022–23, and an improvement of 23 percentage points on 2021–22 (see Figure 2.2):

- Demand for passports returned to pre-pandemic patterns, with application lodgements linked to seasonality.
- The average number of passport applications processed per full-time equivalent (FTE) employee for 2022–23 was 384. This progressively increased to an average of 711 per FTE employee for the last quarter of 2023–24.
- Core passport processing capacity was increasingly met through an ongoing Australian Public Service (APS) workforce, which provided organisational stability. As of 30 June 2024, ongoing APS staff provide for 46 per cent of the total Australian Passport Office (APO) workforce.
- A commercial solution implemented in 2022 – designed to reduce processing work by automatically processing photos and signatures – experienced technical issues, requiring the diversion of staff to process those elements. The APO redesigned its business processes and uplifted staff training to reduce rework.

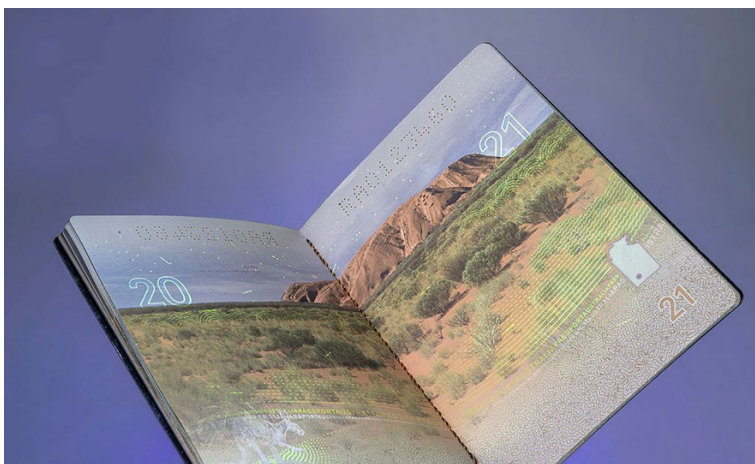
Figure 2.2: Proportion of passports processed within stipulated timeframes, 2018–19 to 2023–24



Note: Percentages have been rounded to the nearest whole number.

The department will seek to embed these passport processing improvements throughout 2024–25. In addition, we will convert an additional 60 contractor positions to ongoing APS roles to provide for increased stability in the core passport workforce, cross-skill passport processing staff to provide for increased flexibility, and work with the software provider to deliver improvements to automatic photo and signature processing capabilities.

We will implement a new performance measure during 2024–25, capturing the period from lodgement to delivery, as recommended in Auditor-General Report No. 13 of 2023–24: *Efficiency of the Australian Passport Office*. This includes developing a target to monitor performance of the newly introduced fast-track (5-day processing) service.



Australia's latest passport – the R series. Credit: Note Printing Australia.

Measure 11: Customers are satisfied with passport services

Overall performance	Achieved
Target and result	85 per cent satisfaction rate overall from customer surveys Achieved (94 per cent)
Methodology	A customer satisfaction survey is conducted monthly by an independent provider with expertise in designing and conducting customer surveys. The Australian Passport Office works closely with the independent provider on survey design, reporting and secure data management. Customers are surveyed monthly and are selected in accordance with a proportionate sampling approach.
Data sources	Survey data held by the independent provider
PBS and corporate plan references	Portfolio Budget Statements 2023–24, p 46 Corporate Plan 2023–24, p 29
Measure type	Quantitative, effectiveness
Result explained	In 2023–24, the department achieved a 94 per cent overall satisfaction rate in the passport customer surveys, exceeding the 85 per cent target. Therefore, the overall performance measure was ‘achieved’.

Analysis

We rate our performance against this measure as ‘**achieved**’.

The department places a high value on customer feedback, including the level of satisfaction with its passport services. To measure our performance more rigorously, in 2023–24, we moved from quarterly to monthly surveys and expanded the survey audience to include child applications and applications lodged overseas. The satisfaction survey is managed on behalf of the department by an independent survey provider. The survey asks customers a range of questions to rate their overall satisfaction with their recent experience of applying for and receiving a passport. The question that is specifically relevant to this measure is, ‘Overall, how satisfied or dissatisfied were you with your recent experience of applying for and receiving a passport?’

The department achieved the performance result for this measure, with 94 per cent of survey responses rating the department’s passport services as satisfactory or very satisfactory, based on aggregate results from surveys conducted over the reporting period. This is up from 85 per cent in 2022–23 (see Figure 2.3).

The lower satisfaction results for the 2 preceding reporting periods (2021–22 and 2022–23) are attributable to the passport processing delays customers experienced after COVID-19 international travel restrictions were removed in November 2021. Application lodgements for 2023–24 were, on average, 22 per cent higher than pre-pandemic levels (2018–19), resulting in longer wait times for customers.

Achieving a 94 per cent satisfaction rate, well above the 85 per cent target, highlights the department's success in delivering passport services in line with customer expectations. The department remains committed to using survey findings and customer feedback to continually improve service quality.

Figure 2.3: Customer satisfaction with passport services, 2018–19 to 2023–24

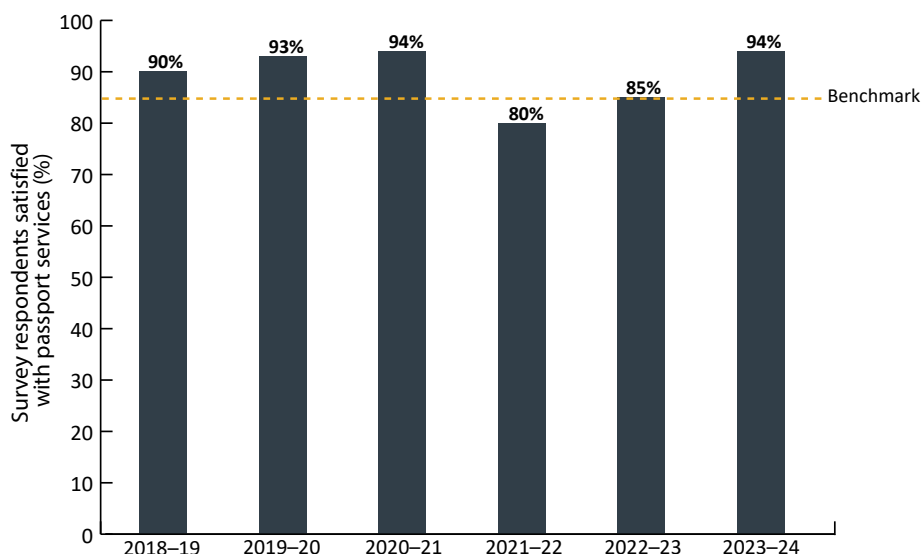
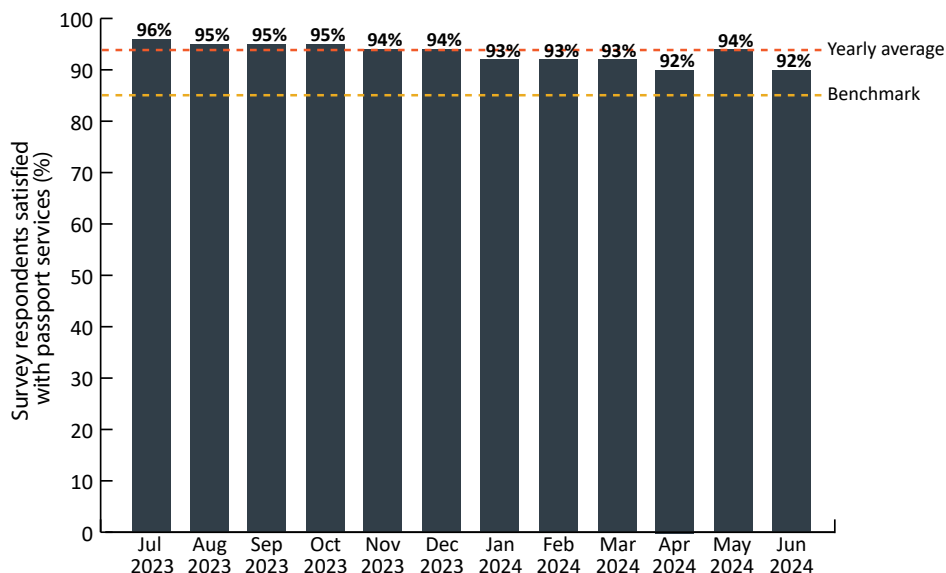


Figure 2.4 shows the monthly satisfaction results achieved across 2023–24. Notwithstanding a 4-percentage-point variation across the reporting period, the department exceeded the target customer satisfaction rating of 85 per cent each month.

Figure 2.4: Customer satisfaction with passport services, by month, 2023–24



Performance results for Outcome 3

Outcome 3: A secure Australian Government presence overseas through the provision of security services and information and communications technology infrastructure, and the management of the Commonwealth’s overseas property estate

Key activity 6: Manage the Australian Government’s overseas network

Measure 12: Australian Government staff, information and assets overseas are protected through appropriate risk-focused security measures	
Overall performance	Achieved
Target and result	DFAT achieves the set security performance standards across a majority of its posts in the areas of compliance, culture and responsiveness to incidents Achieved (the department met the set security performance standards across a majority of its posts in all areas of compliance, culture and responsiveness to incidents)
Methodology	Ongoing assessments of compliance, culture and responsiveness to incidents for each of DFAT’s overseas posts
Data sources	Data collected for each post on compliance with security, culture and responsiveness to incidents
PBS and corporate plan references	Portfolio Budget Statements 2023–24, p 48 Corporate Plan 2023–24, p 30 Note: The targets and methodology were revised during the reporting period – refer to Table 2.2 on pages 21–22.
Measure type	Qualitative, effectiveness
Result explained	In 2023–24, DFAT achieved the set security performance standards across a majority of its posts in the areas of compliance, culture and responsiveness to incidents. Therefore, both the target and the overall performance measure were ‘achieved’.

Analysis

We rate our performance against this measure as **'achieved'**.

In 2023–24, a majority of posts achieved the standard of security performance in the areas of compliance, culture and responsiveness to incidents.

DFAT monitors security performance at overseas posts through an ongoing assessment of data used to calculate an aggregate score from 3 component areas – compliance, culture and responsiveness to incidents.

During 2023–24, posts achieved increases in scores across all 3 component areas. The largest increase in performance scores across all posts was in the area of culture. This increase is likely in response to the implementation of new reporting mechanisms and targeted awareness and communication campaigns. Enhanced governance arrangements have resulted in improvements in the overall compliance score.

Measure 13: The overseas property estate is effectively maintained and fit for purpose

Overall performance	Achieved
Targets and results	<ul style="list-style-type: none"> At least 80 per cent satisfaction rating with the performance of the outsourced property service provider and the Overseas Property Office Achieved (85.5 per cent) Annual reinvestment in the DFAT portfolio of a minimum of 2 per cent of the building asset value Achieved (2.5 per cent) At least 90 per cent of the owned property estate planned and preventative maintenance program is completed as per the agreed schedule Achieved (99 per cent)
Methodology	<ul style="list-style-type: none"> An annual client satisfaction survey of 115 overseas posts conducted by an independent provider with expertise in designing and conducting customer surveys An annual independent valuation program of real property assets An annual completion rate of the planned and preventative maintenance program
Data sources	Responses to the annual client satisfaction survey, independent property valuation reports, expenditure data, and records of maintenance work orders from an independent provider
PBS and corporate plan references	Portfolio Budget Statements 2023–24, p 49 Corporate Plan 2023–24, p 31
Measure type	Quantitative, output
Results explained	<ul style="list-style-type: none"> In 2023–24, the client satisfaction survey achieved a satisfaction rating of 85.5 per cent, exceeding the 80 per cent target, so the target was ‘achieved’. The department achieved a 2.5 per cent annual reinvestment in the owned property portfolio, exceeding the target of 2 per cent, so the target was ‘achieved’. The department achieved 99 per cent of the scheduled planned and preventative maintenance activities, and minor capital works were delivered as per the agreed schedule. This exceeded the target of 90 per cent, so the target was ‘achieved’. <p>Noting that all 3 targets were achieved, the overall performance measure is ‘achieved’.</p>

Analysis

We rate our performance against this measure as **‘achieved’**.

The department manages the Commonwealth’s overseas property portfolio for over 1,900 properties. We work with a contracted property services provider that delivers services for the overseas owned estate and for leased head-of-mission residences and chanceries. These services include planned and preventative maintenance, leasing, property upgrades and construction works.

Performance of the contracted property services provider and the Overseas Property Office

In May 2024, an independent provider conducted an annual satisfaction survey of all overseas posts on their satisfaction with the property services provided by the department and the contracted property services provider. The survey measured how well the department’s Overseas Property Office (OPO) and the contracted property services provider delivered property services for the overseas owned property portfolio and for leased head-of-mission residences and chanceries.

The survey results showed that OPO and the contracted service provider achieved high levels of client satisfaction in 2023–24, achieving an overall combined satisfaction rating of 85.5 per cent (87 per cent in 2022–23), which exceeds the target of 80 per cent. OPO and the service provider achieved improved satisfaction ratings against the 2022–23 survey results for competency and skills to meet the property needs of posts (+9 percentage points), reliability of property management services (+6 percentage points), resourcing capacity to meet posts’ property services requests (+6.5 percentage points), and clients being appropriately informed about property services available to them by OPO and the service provider (+8 percentage points).

The survey also identified some areas for improvement where posts were not satisfied with the property services provided, such as how quickly services are completed by the service provider (35 per cent not satisfied), OPO’s understanding of post maintenance requirements (33 per cent), OPO providing an appropriate level of priority to posts’ property requests (33 per cent), and the service provider keeping posts informed on progress of property maintenance (18 per cent). OPO will work with the contracted property services provider to address these areas for improvement.

Annual reinvestment in the DFAT property portfolio

The department achieved a 2.5 per cent annual reinvestment in the owned property portfolio, exceeding the 2023–24 annual property reinvestment target of 2 per cent. This continual reinvestment in the property portfolio ensures that the overseas property estate is effectively maintained and fit for purpose.

Planned and preventative maintenance program

During 2023–24, the contracted property services provider delivered 11,941 preventative works across the portfolio to improve the functionality, efficiency and lifespan of owned properties.

Overall, 99 per cent of the planned and preventative maintenance activities were delivered, exceeding the target of 90 per cent. The preventative maintenance program covers essential services, such as fire safety, electrical, plumbing, and heating, ventilation and air conditioning systems.

Overall performance

Achieving all 3 planned performance results demonstrates the department's commitment to ensuring the overseas property estate is effectively maintained and fit for purpose.

Report on financial performance

The department's financial statements are presented in Chapter 4 of this report, with the Australian National Audit Office issuing an unmodified audit opinion on 10 September 2024.

A summary of the department's financial performance for departmental and administered activities is provided below.

See also 'Managing our finances' on pages 97–100 and the financial statements, starting on page 102.

Departmental finances

In 2023–24, the department recorded a deficit from continuing operations of \$127.3 million, which, when adjusted for depreciation and amortisation expenses, results in a net cash surplus of \$35.1 million. The financial statements for 2023–24 reflect a continuing return to normal following COVID-19 disruptions and the Australian Government's expanded diplomatic footprint. Passport demand has returned to normal levels following the post-COVID-19 surge in 2022–23. Other significant impacts on the financial results include continued investments in information and communications technology, and higher employee expenses due to an increase in staffing numbers domestically and overseas.

Table 2.5 shows trends in departmental finances in 2023–24 compared with the previous financial year.

Table 2.5: Trends in departmental finances, 2022–23 and 2023–24

		2023–24 \$ million	2022–23 \$ million	Change \$ million
Revenue from the Australian Government		2,026.8	1,922.0	104.8
Other revenue		218.9	164.5	54.4
Total income		2,245.7	2,086.5	159.2
Employee benefits		1,115.8	1,016.2	99.6
Suppliers		855.6	850.5	5.1
Depreciation		191.8	183.4	8.4
Depreciation on right-of-use lease assets		171.7	172.3	–0.6
Other expenses		38.2	46.9	–8.7
Total expenses		2,373.0	2,269.3	103.7
Deficit from continuing operations		–127.3	–182.8	55.5
Financial assets	A	1,268.7	1,211.9	56.8
Non-financial assets	B	5,154.8	5,187.2	–32.4
Assets held for sale	C	–	1.8	–1.8
Liabilities	D	1,625.1	1,670.0	–44.9
Net assets (A + B + C – D)		4,798.4	4,730.9	67.5

Income

The department reported \$2,245.7 million of revenue in the statement of comprehensive income, comprising:

- \$2,026.8 million of appropriation revenue from government
- \$196.5 million of own-source revenue
- \$22.4 million in gains.

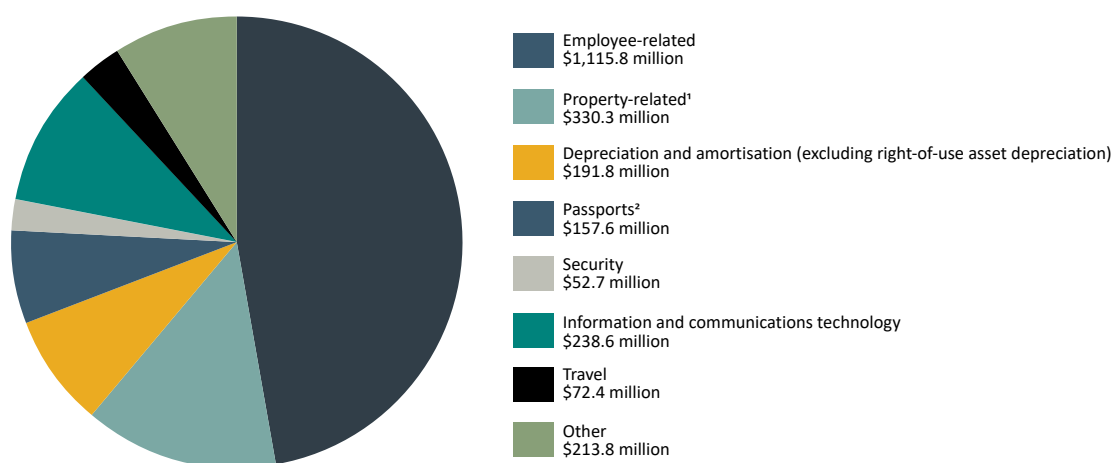
This represents an increase of \$159.2 million from 2022–23. The main factor contributing to this movement was an increase in appropriation revenue from government of \$104.8 million, largely driven by additional funding for passport production, and parameter adjustments for domestic and overseas inflation and foreign exchange movements.

Expenses

The department reported \$2,373.0 million of expenses in the statement of comprehensive income. This represents an increase of \$103.7 million from 2022–23, primarily due to an increase in employee expenses of \$99.6 million as a result of an increase in staffing numbers, and more dependants accompanying DFAT employees on overseas postings following the COVID-19 disruptions.

A breakdown of departmental expenses is shown at Figure 2.5.

Figure 2.5: Summary of departmental expenses, 2023–24



1 Property-related expenses include depreciation on right-of-use property assets under AASB 16: *Leases*.

2 Passport expenses only include the direct supplier costs for passport production.

Assets and liabilities

The department reported a strong net asset position of \$4,798.4 million in the statement of financial position, with liabilities equating to 25 per cent of the total asset base.

This is an increase in net assets of \$67.5 million from 2022–23, due to higher appropriations receivable and a reduction in lease liabilities.

Administered finances

This section outlines income and expenses administered by the department in 2023–24.

Income

In 2023–24, income administered by the department on behalf of government was \$1,001.2 million, which is \$18.7 million less than in 2022–23 (Table 2.6). The movement is due to a reduction of \$38.8 million received in passport, consular and other fee revenue due to passport demand returning to normal levels following the post-COVID-19 surge in demand for passports. The increase in other revenues and gains of \$20.1 million is the result of movement in discount rates on remeasurement of multilateral replenishments.

Total other comprehensive income for 2023–24 is \$533.1 million, an increase of \$867.9 million from the loss of \$334.8 million in 2022–23. Fair value movements in defined benefit plan liabilities and multilateral equity instruments as assessed by independent experts, and the movement in the net asset position of portfolio agencies Export Finance Australia and Tourism Australia, are reflected in these figures.

Expenses

In 2023–24, expenses administered by the department on behalf of government were \$4,686.0 million, a reduction of \$268.2 million from 2022–23 (Table 2.6). The movement is largely attributed to a decrease in multilateral replenishments and other loans of \$434.3 million, reflecting a lower value of new pledges in line with the pledge cycle and our commitments, partially offset by an increase in other grants and contributions of \$74.7 million due to increased program activities.

Table 2.6: Trends in administered finances, 2022–23 and 2023–24

		2023–24 \$ million	2022–23 \$ million	Change \$ million
Fees and charges		832.4	871.2	–38.8
Other income		168.8	148.7	20.1
Total income		1,001.2	1,019.9	–18.7
International development assistance		3,770.8	3,709.6	61.2
Multilateral replenishments and other loans		91.6	525.9	–434.3
Other grants and contributions		542.6	467.9	74.7
Payments to corporate Commonwealth entities		148.3	139.6	8.6
Export Finance Australia National Interest Account expenses		121.9	94.6	27.4
Other expenses		10.8	16.6	–5.9
Total expenses		4,686.0	4,954.2	–268.2
Financial assets	A	3,307.4	2,764.5	542.9
Non-financial assets	B	0.2	0.2	–0.0
Liabilities	C	1,683.0	2,035.0	–352.0
Net assets (A + B – C)		1,624.5	729.7	894.8

Our performance as a regulator

Three areas within the department perform regulatory functions:

- The **Australian Safeguards and Non-Proliferation Office (ASNO)** supports the Director-General of ASNO, an independent statutory officer appointed by the Governor-General of Australia.
- The **Australian Sanctions Office (ASO)** is the Australian Government’s sanctions regulator.
- The **Foreign Arrangements Branch** administers the Foreign Arrangements Scheme.

The following examples describe how the 3 regulators applied best-practice principles in 2023–24.

Continuous improvement and building trust – *regulators adopt a whole-of-system perspective, continuously improving their performance, capability and culture to build trust and confidence in Australia’s regulatory settings.*

- ASNO continued to improve its digital regulatory systems, including its nuclear and chemical regulatory databases, to ensure they are fit for purpose, are capable of meeting future demands, and minimise the regulatory burden on industry wherever possible.
- The ASO reviewed Australia’s sanctions laws to identify areas for reform, ensuring sanctions law remains clear, fit for purpose, and aligned with contemporary foreign policy objectives. The ASO considered the views of a wide range of stakeholders within the regulated community to form the basis for DFAT’s advice to government on recommended areas for reform of Australia’s sanctions laws.
- An independent review of the Foreign Arrangements Scheme commenced in June 2024, aiming to identify potential improvements to the scheme’s operation and its effectiveness in meeting its objectives.

Risk-based and data-driven regulation – *regulators manage risks proportionately and maintain essential safeguards while minimising regulatory burden, and leveraging data and technology to support those they regulate to comply and grow.*

- ASNO applied robust domestic regulations to ensure Australia’s international nuclear non-proliferation commitments continued to meet the highest standard. This was evidenced by the International Atomic Energy Agency (IAEA) recertifying its ‘broader conclusion’ safeguards assessment for Australia in the IAEA’s safeguards statement for 2023. ASNO, as Australia’s Chemical Weapons Convention (CWC) national authority, also implemented Australia’s CWC non-proliferation commitments to the highest standards, meeting all the declaration and inspection requirements of the Organisation for the Prohibition of Chemical Weapons.

- The ASO maintained a compliance policy outlining its risk-based approach, which is available on the DFAT website. This approach encouraged voluntary compliance through guidance materials and outreach activities. The ASO also used regulatory intelligence to prioritise responses to potential noncompliance and took regulatory actions that were proportionate and cost-effective.
- The Foreign Arrangements Branch developed and implemented a more streamlined, risk-based approach to assessing complex arrangements to ensure they align with Australia's foreign policy and do not adversely affect Australia's international relations. The branch also continued its efforts to improve the Foreign Arrangements Scheme's public-facing notification portal, enhancing data integrity and functionality.

Collaboration and engagement – *regulators are transparent and responsive communicators, implementing regulations in a modern and collaborative way.*

- ASNO continued to support efforts that build non-proliferation-related capacity in the region and shape international perspectives to strengthen global non-proliferation and disarmament verification mechanisms. This built upon the strengths of ASNO's collaborative domestic regulatory approaches.
- The ASO offered a range of innovative and responsive mechanisms for regulated entities to engage with the ASO, including secure messaging through the Pax (Australian Sanctions Portal) platform, a webform for inquiries and a dedicated email address for sanctions matters. The ASO also offers a public subscription service for immediate updates to subscribers when new sanction listings are made.
- The department increased the scale and scope of Foreign Arrangements Scheme stakeholder engagement. For the first time in the scheme's operation, we conducted a series of in-person outreach initiatives in every Australian state and territory to articulate foreign policy settings, explain the scheme's requirements, share best-practice guidance, and facilitate foreign policy support on potential foreign arrangements and international engagement.



Chapter 3

Management and accountability

Corporate governance

The department's governance structure facilitates enterprise decision-making, defines our strategic and operational priorities, supports risk management and ensures delivery of government priorities. The senior management committees bring together the department's senior leaders to ensure alignment of enterprise strategy, resourcing and capability across the enterprise. The committee structure has a critical role in supporting the Secretary to discharge her responsibilities under relevant legislation.

Senior management committees and their roles

From July 2023 to June 2024, the Executive Board (formerly the Executive Committee), chaired by the Secretary, guided the overall strategic direction of the department, oversaw financial and operational performance through the allocation of resources, resolved major issues, managed enterprise risks, and ensured accountability and regulatory requirements were met. The deputy secretaries were members, with the Chief Financial Officer, Chief People Officer and Chief Performance and Risk Officer serving as advisers.

To ensure enterprise consideration of strategic and operational priorities, the Executive Board was supported by 5 committees, chaired by deputy secretaries, with Senior Executive Service (SES) Band 1 and 2 officers serving as members.

The **Development Program Committee** provides oversight and governance of the overall development cooperation program, ensuring consistency with government policy and alignment with the government's foreign policy, trade and development objectives, the overarching development policy, and bilateral, regional and multilateral priorities.

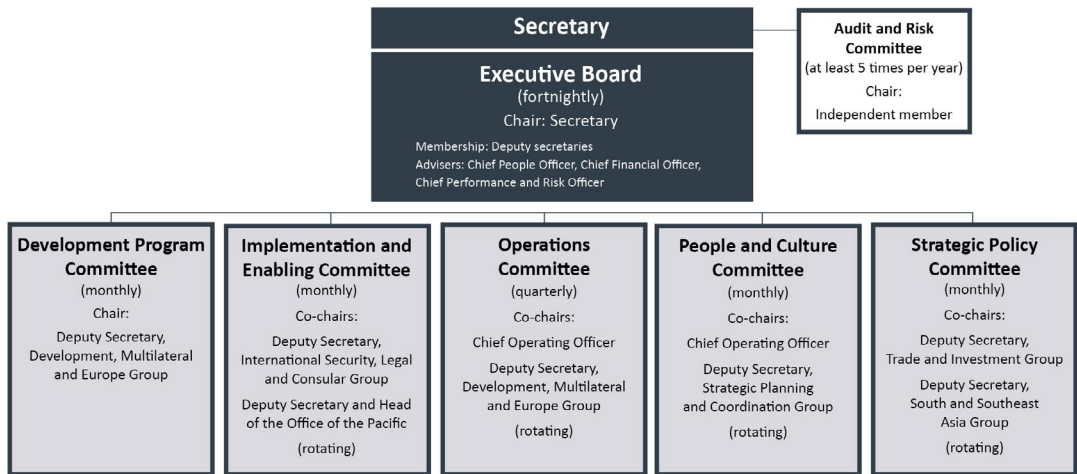
The **Implementation and Enabling Committee** provides advice and support on the department's major projects, including key government policies, budget measures, Cabinet decisions and significant departmental projects, to ensure the department is delivering its objectives. The committee also assesses the performance of the department's enterprise enabling functions to ensure they are working effectively to support this implementation.

The **Operations Committee** provides an enterprise-level coordination mechanism to inform the Executive Board's prioritisation of significant investment decisions, with a focus on those that impact across enabling services.

The **People and Culture Committee** provides advice and recommendations on ensuring the department's workforce is safe, effective and engaged, and the department has the workforce capacity, skills, capability, and inclusive and diverse culture required to deliver on its purpose.

The **Strategic Policy Committee** provides advice on whole-of-government policy on current and emerging issues and risks that directly affect strategic foreign, security, trade, economic and development interests, and priorities and objectives that support the department's engagement with ministers and government.

Figure 3.1: DFAT committee structure, at 30 June 2024



The **Audit and Risk Committee (ARC)** provides independent advice to the Secretary on the appropriateness of the department’s financial and performance reporting, risk oversight and management, system of internal control, and associated compliance frameworks, to enable the department to meet its external accountability responsibilities.

The ARC has 5 independent members, including the chair. Members bring a broad range of private and public sector experience and skills, including strategy, policy, risk management, performance, security, finance, legal, compliance and project management. The Australian National Audit Office attends as an observer. For further details, see Appendix G: Audit and Risk Committee.

The ARC operates in accordance with section 45 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and section 17 of the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule), as articulated in its charter, which is available at dfat.gov.au/about-us/corporate/corporate-information-and-resources/audit-and-risk-committee.

The ARC is supported by 2 subcommittees. The **Performance Reporting Subcommittee** supports the ARC to perform its functions and meet requirements in relation to reviewing and giving independent advice on the appropriateness of the department’s non-financial performance reporting. The **Financial Reporting Subcommittee** supports the ARC to meet its requirements in relation to reviewing the appropriateness of the department’s financial performance reporting.

The Chief Auditor leads the Internal Audit Branch, providing independent assurance and advisory services to the Secretary on governance matters, managing risks and implementing systems for internal control in relation to business performance and

conformance. The Internal Audit Branch also works with the ARC and second-line assurance functions to promote accountability, transparency, performance and sound governance within the department.

Countering fraud and corruption

We are committed to maintaining the highest standards of integrity, transparency and accountability to protect public money and property.

The department does not tolerate inaction on fraud and corruption and takes all reasonable measures to prevent, detect and respond to incidents of fraud and corruption. We regularly review and enhance our internal controls to reduce the risk and impact of fraud and corruption and strengthen our defences. We adapt to changes in our operational and regulatory environment to navigate the complexities of fraud and corruption risks in a proactive and compliant manner. We remain vigilant against the threats by undertaking risk assessments, scanning the environment for new and emerging risks, and engaging with like-minded partners internationally and across the Australian Government. We empower our employees through ongoing training and awareness programs, promoting a culture of ethical behaviour and adherence to policies.

The department values proactive reporting and has zero tolerance for reprisals against reporting officers. We take all allegations of fraud and corruption seriously and handle all allegations in a confidential, prompt and professional manner.

DFAT's fraud and corruption control framework, including the department's policy on managing fraud and corruption, is compliant with the Commonwealth Fraud Control Framework. We continue ongoing efforts towards further strengthening our robust frameworks to combat fraud and corruption, while upholding ethical standards and fulfilling our legislative responsibilities and obligations.

Enterprise planning and performance

We take seriously the resources and trust we are awarded by government to achieve our purpose. This includes a commitment to high quality and compliant public accountability, through corporate plans, annual reports, and the financial and performance statements within our annual reports. As part of this commitment, we plan, monitor and review our policy outcomes and our service delivery to Australians.

Measuring our impact in a dynamic global operating environment is challenging. For annual reporting, we use a number of methods to assess our performance, ensuring we draw on reliable and verifiable information to provide an unbiased basis for measurement.

In 2023–24, we strengthened our systems and processes underpinning enterprise performance reporting. This included strengthened internal guidance for reporting, additional quality assurance steps, piloting a case study approach to better reflect our

diplomatic efforts, and incorporating into our internal processes real-time feedback from the Australian National Audit Office and the Department of Finance. We continue to update an enterprise-level planning and performance framework. These improvements are part of a continuous improvement process, demonstrating our commitment to the transparency of, and accountability for, our performance.

The planning and performance cycle reflects the key components of the Commonwealth performance framework – the portfolio budget statements, the corporate plan, and the annual performance statements within the annual report – and legislative compliance obligations under the PGPA Act and accompanying PGPA Rule. This framework is implemented in practice through the definition of performance measures with targets and results, which are aligned to budget programs and the overall purpose of the department, as well as work unit business plans. We regularly monitor the department's performance against relevant performance measures, including to track progress towards intended results.

Values, conduct and ethics

The highest standards of integrity, conduct and professionalism are fundamental to our work in Australia and overseas. The department's Ethics, Integrity and Professional Standards Policy Manual clearly sets out the standard of behaviour expected of our employees, contains our policies and procedures, and is available on our departmental website.

The department updated procedures for dealing with public interest disclosures made by a public official under the *Public Interest Disclosure Act 2013* (the Act). The updated guidance is consistent with the *Public Interest Disclosure Amendment (Review) Act 2023* and the *National Anti-Corruption Commission Act 2022*. The department continues to support staff to report wrongdoing in the Australian Public Service (APS) and acts on disclosures as appropriate. As prescribed by the Act, the department protects disclosers from reprisals, or threats of reprisals, as a result of making a public interest disclosure. In 2023–24, the department received 3 disclosures, which were all referred for investigation under another Commonwealth law or power, including the APS Code of Conduct and the Commonwealth Fraud Control Framework.

In 2023–24, 65 allegations of misconduct by Australia-based staff were reported to our Ethics, Integrity and Professional Standards Section, of which 57 were assessed. Nine investigations commenced during the reporting period; one was finalised and 8 remain ongoing. Three investigations relating to allegations received in 2022–23 were also finalised. In 2023–24, the Ethics, Integrity and Professional Standards Section received 14 allegations of misconduct by locally engaged staff, with the section assisting the relevant posts to resolve these matters.

In 2023–24, the Ethics, Integrity and Professional Standards Section delivered face-to-face integrity training to 15 overseas posts, with 1,020 staff attending from DFAT and attached agencies. The training covered a number of topics, including breaches of the APS Code of Conduct and Locally Engaged Staff Code of Conduct, internal fraud, conflicts of interest, gifts and benefits, how to report suspected misconduct, and the misconduct process.

The department's Preventing Sexual Exploitation, Abuse and Harassment Policy applies to all staff and everyone we partner with. We adhere to and promote this policy by choosing to partner with, and fund, only those organisations prepared to meet the standards we set. In 2023–24, we received 113 external notifications from our partners, and 4 internal notifications, of alleged sexual exploitation, abuse or harassment of adults. Consistent with best practice and our commitment to accountability and transparency, when the department receives a notification relating to a partner organisation, we oversee the response to the alleged incident to ensure it meets our standards.

Notifications involving a possible extraterritorial offence are referred to our Transnational Crime Section for potential referral to the Australian Federal Police. Any notifications involving departmental staff members as alleged perpetrators are referred to the Ethics, Integrity and Professional Standards Section.

We take allegations of sexual assault and harassment seriously. Our procedures for dealing with these allegations are outlined in our Workplace Behaviours Policy, which provides staff with avenues for reporting allegations and for seeking advice and support. The policy applies to all DFAT Australian Public Service employees (ongoing and non-ongoing), locally engaged staff, and people providing contractual services for the department to the extent that the policy is consistent with local law and/or the terms of any contract.

Engaging with risk and business continuity

We continuously balance our strategic risks and organisational priorities as we navigate challenges that threaten our interests. Effective risk management is central to our operations as we deliver policy effects in the national interest and meet our performance and legislative responsibilities. Our risk management approach is underpinned by rigorous and calculated analysis to ensure that our global programs and services can be delivered safely, efficiently and effectively in the national interest.

The department promotes an integrated approach to risk management and supports staff at all levels to engage with risk. Our senior executives champion a positive risk culture, supported by the Chief Performance and Risk Officer. The department's risk management guidance provides support to staff to balance risks and opportunities, in addition to specialist risk management training.

Our senior leadership regularly reviews enterprise risks, with in-depth review of higher-risk activities undertaken by our governance committees, principally the Executive Board. These reviews provide assurance of the critical controls we rely on to manage our operations and keep risk at the core of our strategic decision-making processes.

As an integral component of risk management, the department continues to manage a business continuity program, to prepare for, respond to, and recover from business disruptions. The Incident Management Committee, chaired by the Chief Operating Officer, oversees the department's business continuity management activities.

Climate disclosure

This section reports on the department's actions to manage climate risks and opportunities during 2023–24.

Climate risk governance and accountability

The department's governance structure is underpinned by an enterprise risk management system established in accordance with the requirements of the Commonwealth Risk Management Policy and the *Public Governance, Performance and Accountability Act 2013*.

The Secretary deputises the management of enterprise risks, including climate-related risks, to specific senior management personnel, or 'principal assignees'. Other assignees, including the Secretary and members of the Executive Board, the 5 senior management committees and the Audit and Risk Committee, provide oversight of risk governance processes, controls and procedures (see Figure 3.1 on page 84).

The department considers climate-related risk a priority action area. Reporting on climate-related risks and opportunities has been included in the department's enterprise risk management policy and processes, and in other key corporate documentation (such as the corporate plan and business planning processes for 2024–25). These governance mechanisms support the Secretary, as the accountable authority, to discharge her duties in relation to climate-related risks facing the department.

In 2024–25, we will be reviewing our existing governance mechanisms to ensure the department has a consistent approach to managing trade-offs between climate-related risks and other factors (cost, security implications, timing considerations, policy constraints, and resources) to ensure that we appropriately manage any constraints. For example, appropriate checks and balances are in place to ensure that any new property management activities align with our emissions reduction targets, as articulated in the department's Emissions Reduction Plan 2024, and take into account our broader enterprise risk profile.

Climate risk and opportunity management

In 2023–24, the department completed an initial climate risk and opportunity assessment in accordance with our obligations under the Climate Risk and Opportunity Management Program. While this initial assessment was limited to our domestic operations, it provides a basis on which to build future assessments with increasing maturity.

The department is committed to supporting the Australian Government to achieve net zero emissions in government operations by 2030 (see reporting on pages 227–230 in Appendix I), and ensuring that our climate obligations are transparent through the climate risk and opportunity assessment process. To achieve this, we have:

- detailed how climate risk and opportunity is governed within the department, in line with our management of enterprise risks and broader governance processes (see ‘Senior management committees and their roles’ on pages 83–85)
- commenced a review of how we can best coordinate climate skills and competencies in the department to oversee and manage strategies to respond to climate-related risks and opportunities, including whether, and to what extent, these activities are centrally coordinated by a sustainability champion
- undertaken an initial climate risk and opportunity assessment that is focused on the department’s domestic operations, identifying risks within our 6 enterprise risk categories: trust; staff safety, health and wellbeing; delivery; financial management; enabling services; and people capability and capacity
- identified climate opportunities for potential action in 2024–25 and other opportunities for potential action within 10 years
- identified mechanisms to mature the department’s climate risk and opportunity assessment process in 2024–25, leveraging additional expertise across the foreign policy, trade, development and humanitarian disciplines
- incorporated climate risk into the department’s enterprise risk management policy and processes and used the existing enterprise risk matrix to inform our inaugural climate risk and opportunity assessment
- identified mechanisms to incorporate physical climate risks into business continuity planning
- reviewed business planning templates and incorporated climate risk considerations into a new template, to be completed by all departmental divisions, state and territory offices, and overseas posts in 2024–25 – this will support the maturity of our climate risk and opportunity assessments
- completed an emissions reduction plan and a separate strategy to capture established emissions reduction activities and to help identify tangible and practical actions to further reduce departmental emissions in support of the Australian Public Service (APS) Net Zero Emissions by 2030 target.

External scrutiny

The section provides information on external scrutiny of the department during the reporting period, and our responses.

Courts and tribunals

We managed a range of legal matters before courts and tribunals during the reporting period. The department complied with discovery, subpoena and other document production obligations in a range of matters. This included matters brought against the Commonwealth as represented by other Australian Government agencies. In 2023–24, the department or the Minister for Foreign Affairs was a party to 2 matters on appeal in the Full Court of the Federal Court of Australia; 3 matters in the Federal Court of Australia; and 3 matters in the Federal Circuit and Family Court of Australia.

The department continued to manage claims across various jurisdictions. In 2023–24, there were 21 matters before the Administrative Appeals Tribunal involving the department or Minister for Foreign Affairs.

The department facilitated, via diplomatic channels, the service of documents and taking of evidence in private litigation in matters brought overseas and in Australia. We also facilitated the service of documents on foreign states in a number of matters under the *Foreign States Immunities Act 1985*.

Privacy

The department undertook initiatives that strengthened privacy governance and promoted privacy compliance. In 2023–24, 96 non-notifiable data breaches and 2 privacy complaints were managed under the department's internal compliance framework.

Commonwealth Ombudsman

The Commonwealth Ombudsman commenced 6 investigations in 2023–24 with respect to the department's activities. At the end of the reporting period, 3 claims had been resolved, with 3 claims remaining active.

Australian Human Rights Commission

The Australian Human Rights Commission received 3 claims with respect to the department's activities in 2023–24. One claim was resolved, and 2 remain ongoing at the end of the reporting period.

Compensation for detriment caused by defective administration

In 2023–24, 30 claims were commenced under the Scheme for Compensation for Detriment caused by Defective Administration with respect to the department’s activities, with 20 active claims remaining ongoing at the end of the reporting period.

Parliamentary committees of inquiry

Information on the department’s engagement with parliamentary committees of inquiry is in Appendix J.

Reports by the Auditor-General

During the reporting period, the Auditor-General tabled one report in parliament directly related to the department’s operations. Report No. 13 of 2023–24: *Efficiency of the Australian Passport Office* assessed the efficiency of DFAT’s delivery of passport services through the Australian Passport Office.

Details of this report, including our response, are available on the Australian National Audit Office website, anao.gov.au.

Access to archives

In 2023–24, the department finalised 704 notices of advice to the National Archives of Australia on public access applications under the *Archives Act 1983*.

Freedom of information

In 2023–24, the department finalised 480 freedom of information (FOI) requests. This reflects a continued increase in the number of FOI requests received by the department in recent years. The department continues to maintain high levels of compliance, with 98 per cent of matters finalised within the statutory timeframe. Consistent with the requirements of the *Freedom of Information Act 1982*, we continued to publish information under the Information Publication Scheme contained in Part II of the Act. The content is available at dfat.gov.au/about-us/corporate/freedom-of-information/information-publications-scheme.

Data availability and transparency

The department has a framework to facilitate lodgement of data-sharing applications and guide compliance with the *Data Availability and Transparency Act 2022*.

Managing our people

At 30 June 2024, 3,802 Australian Public Service (APS) staff worked in Australia and 1,033 APS employees worked at our overseas posts (see Appendix A: Staffing overview).

At 30 June 2024, we employed 2,288 locally engaged staff in our overseas missions. These staff play a crucial role in promoting, protecting and advancing Australia's interests internationally, and contributing to economic growth and global stability. They provide essential in-country knowledge, networks and continuity at our overseas posts. Locally engaged staff are engaged under local labour law as it applies to diplomatic and consular missions.

Workforce planning and capability

An effective Australian foreign service depends on our ability to understand our capability requirements and attract, develop and retain diverse and highly skilled people in a competitive modern labour market.

Our workforce planning efforts focused on identifying core capabilities, a key requirement under the APS Strategic Commissioning Framework, and identifying critical capabilities aligned to departmental priorities.

We are increasing our ability to identify and forecast critical capability needs by working to enhance our business planning process, to ensure our workforce requirements are aligned to departmental priorities. This allows the department to focus on critical capability gaps now and into the future.

Our centralised recruitment and placement processes allow the department to recruit according to our capability needs and quickly deploy our existing workforce to the highest priority areas.

In 2023–24, we delivered a number of initiatives in an effort to lift organisational capability. We:

- supported leadership capability through the implementation of the APS Senior Executive Service Performance Leadership Framework
- improved our ability to manage and sustain a skilled and diverse workforce, including through valuing and building the expertise of locally engaged staff.

Learning and development

In 2023–24, the Diplomatic Academy continued to support the department's capability uplift. We delivered high-quality tailored learning and development opportunities, and provided essential technical, design, procurement and curriculum support to learning teams across the department.

Through our learning management system Lumi, we administered over 500 courses, with staff recording 70,900 course completions, of which 18,900 were face-to-face learning. We supported pre-posting training for over 750 DFAT staff and delivered direct language training to 112 students, as well as regular classes supporting staff to maintain their skills across 28 languages. The Diplomatic Academy's 3 in-house 'massive open online courses' – on foreign policy, multilateral diplomacy and international development – continued to grow, reaching almost 1,400 DFAT and APS learners. We also expanded our geo-literacy offerings and introduced writing courses tailored for different groups, including senior executives and locally engaged staff.

The Diplomatic Academy expanded its contribution to improving whole-of-APS capability on international engagement. Working closely with the APS Academy, we helped deliver a pilot APS Indo-Pacific Executive Development Program and a pilot Pacific Cultural Capability micro-credential course. The Diplomatic and APS academies' learning management systems were integrated in late 2023, improving staff access to both institutions' offerings. A total of 1,881 non-DFAT learners accessed DFAT courses in 2023–24, a 20 per cent increase on the previous year.

Through the HV Evatt Library, the Diplomatic Academy provided tailored information products, research and briefing assistance. The implementation of the OpenAthens platform saw improved access to library holdings. In partnership with the National Library of Australia, the library digitised foreign aid budget reports reaching back to 1947 and made them publicly available.

Individual performance

The department recognises that building a high-performing culture requires effective performance from each employee. As such, it identifies, fosters and develops employees to fulfil their potential through fair, open and effective performance management.

The department's performance management framework applies to non-SES staff and was refreshed in 2023. The framework supports a high-performance culture through outlining the behaviours, skills and knowledge that the department values and rewards.

The department continues to provide support to managers and employees in Australia and at overseas posts. Training and information sessions were rolled out during the year, covering topics such as courageous conversations, performance development appraisals, and managing probation.

In April 2024, the department launched its SES performance leadership framework, in line with priority one of the APS reform agenda. This framework applies to all SES leaders in DFAT, and ensures these officers are held to a high standard and assessed equally on their behaviour and performance. We have supported the implementation of the new framework through a series of communications and training activities, including SES masterclasses.

Diversity and inclusion

The department is building inclusive workplaces in Australia and across our global network. We aim to project modern Australia to the world, to fully reflect Australia’s rich diversity in our workforce, and to attract and provide rewarding careers for people from diverse backgrounds.

In March 2024, we launched our Inclusion, Equity and Diversity Strategy 2024–2027 – *Embracing Diversity for Global Influence*. Our first overarching strategy provides an enduring framework for our efforts to build inclusive, safe and respectful workplaces and aligns with the APS reform agenda and APS-wide approaches.

We developed our fifth Reconciliation Action Plan, to be launched in the second half of 2024.

We value the contributions that individuals, teams and our employee diversity networks made to building an inclusive culture across our workplaces in Australia and overseas in 2023–24. We marked key occasions to celebrate diversity in Australia and across our global network. Table 3.1 compares the representation of diversity groups in the department and the APS as a whole.

Further reporting on disability inclusion is available at disabilitygateway.gov.au/ads, in the Australian Public Service Commission’s State of the Service reports, and in the *APS Statistical Bulletin*.

Table 3.1: Representation of diversity groups, DFAT and APS, 2023–24

Diversity group	% of DFAT APS workforce	APS wide %	APS wide % target
Aboriginal and Torres Strait Islander	2.4% ¹	3.5% ²	5% by 2030
Non-English-speaking background	15.3% ¹	16.6% ²	Not available
Disability	6.1% ¹	5.4% ²	7% by 2025
LGBTQIA+	10.3% ³	8.7% ⁴	Not available
Gender	Female SES: 49.9% ¹ Female non-SES: 58.7% ¹	—	—

1 At 30 June 2024. Data reflects voluntary self-reported information.

2 Australian Public Service Commission, *APS Employment Data 31 December 2023*, Table 77 ('All employees: diversity group, 2004 to 2023').

3 Data reflects result from APS Employee Census 2023, excluding locally engaged staff and contractors. Result from APS Employee Census 2023 inclusive of all respondents is 9%.

4 Result from APS Employee Census 2023.

Diversity highlights in 2023–24

During 2023–24, we implemented a renewed framework for inclusion, equity, diversity and reconciliation efforts across the department. Central to this was the launch of our first overarching Inclusion, Equity and Diversity Strategy 2024–2027 – *Embracing Diversity for Global Influence*, and the development of our fifth Reconciliation Action Plan, expected to be launched in the second half of 2024.

Women represented 49 per cent of head of mission and head of post roles at 30 June 2024, slightly lower than at 30 June 2023 (52 per cent) but significantly higher than the 2015 level of 25 per cent. Women maintained 50 per cent of SES roles at 30 June 2024, an increase from 48 per cent at 30 June 2023.

We maintained our Indigenous employee workforce year-on-year, with more than one in 5 Indigenous-identifying employees on long-term posting.

Six per cent of staff identified as having disability, including 3 per cent of our 2024 graduate intake identifying as a person with disability.

Nine per cent of employees identified as LGBTQIA+ in the APS Employee Census 2023, up from 8 per cent in 2022.

The department increased staff from non-English-speaking backgrounds to 15.3 per cent at 30 June 2024, up from 14.5 per cent in the previous year.

Employment arrangements and non-salary benefits

The department's Enterprise Agreement 2024 took effect from 1 March 2024 and sets out the terms and conditions for non–Senior Executive Service (SES) APS employees.

SES staff are employed under the terms of a determination made by the Secretary under subsection 24(1) of the *Public Service Act 1999*. Key management personnel, SES and other highly paid staff remuneration is set out in note 6.2 of the financial statements (see page 155) and in Appendix B, starting at page 197.

The department provides a range of non-salary benefits, including influenza vaccinations and onsite gym facilities in Canberra and at some overseas posts. The department offers prioritised access to designated childcare centres in Canberra and has policies enabling flexible and remote work. During 2023–24, the department continued to allow staff to obtain COVID-19 vaccinations and boosters on paid work time.

Work health and safety

The health, safety and wellbeing of our people, or those affected by our work, is of vital importance. This is a complex undertaking in our global operating context, requiring work health and safety risk management processes and mitigations that are consistent with the nature of the workplace and significance of risks encountered. We are committed to a culture that actively promotes effective risk management and improved work practices, and fosters attitudes that sustain a respectful, safe and healthy environment.

For further information on work health and safety, see Appendix H.

Whole-of-government services

Since 1 July 2023, 38 APS partner agencies signed the whole-of-government head arrangement that provides the guiding principles under which the department provides services to support the conduct of partner agencies' business or interests overseas. The supporting material under the head arrangement aligns services delivered by the department – as the overseas provider hub under the shared services transformation initiative – to the objectives of the Prime Minister's Directive on the Guidelines for the Management of the Australian Government Presence Overseas.

The department provided shared services to 3,273 Australia-based and locally engaged staff overseas from 28 APS partner agencies (an additional 10 partner agencies received domestic services only) under the whole-of-government head arrangement. Services provided included financial, property, human resources, security and ICT support.

Managing our finances

This section outlines how we manage our finances, including our approach to asset management and purchasing, and provides details of the department's expenditure on reportable consultancy and non-consultancy contracts.

Asset management

The department manages 117 Commonwealth-owned properties located across 56 countries, including chanceries, residences, compounds and vacant land. The total value of the land and building assets was \$3.4 billion as at 30 June 2024. The department also manages fit-out, furniture, equipment and motor vehicle assets located in both owned and leased properties (domestic and overseas).

Internal allocations for capital investments are set by the department's executive following assessment of key work units' planned programs of work. The executive reviewed capital investment throughout the year and reallocated resources where necessary. The department implements capital management plans, prepared by responsible divisions, to support long-term strategic planning of our investment in key asset holdings. We conducted our annual review and impairment testing of asset classes to ensure asset values were correctly stated in the financial statements and used this information to inform forward planning.

Purchasing

The department undertakes purchasing activities in accordance with the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and the Commonwealth Procurement Rules.

Information on significant procurements expected to be undertaken in 2024–25 is available in the department's annual procurement plan on the AusTender website, tenders.gov.au.

The department continues to support the government's Indigenous Procurement Policy, including through our Reconciliation Action Plan and Indigenous Diplomacy Agenda. We used Commonwealth procurement to promote reconciliation and contribute to implementation of the National Agreement on Closing the Gap.

The department encouraged best practice in Indigenous procurement, including by showcasing Indigenous businesses to posts and embedding Indigenous procurement in our policies and practices. The department has set the mandatory procurement threshold for Indigenous procurement at procurements valued between \$10,000 and \$200,000.

Details of a number of export-ready Indigenous businesses are available on our website at dfat.gov.au/about-us/publications/indigenous-business-suppliers.

The Foreign Affairs and Trade portfolio continues to exceed the Indigenous Procurement Policy volume and value targets set each year by the National Indigenous Australians Agency (NIAA). Further details are available on the NIAA website, niaa.gov.au.

Reportable consultancy and non-consultancy contracts

During 2023–24, 13 new reportable consultancy contracts were entered into involving total actual expenditure of \$1.76 million (inclusive of GST). In addition, 11 ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$1.05 million (inclusive of GST) (Table 3.2). Table 3.3 shows the organisations that received the largest shares of the department’s total expenditure on reportable consultancy contracts during 2023–24.

The department selects consultants through open approaches to the market, panel arrangements or limited tender when specialist expertise, independent research, review and assessment, or creative solutions are required to assist decision-making. Decisions to engage consultants are made in accordance with the PGPA Act and related regulations, including the Commonwealth Procurement Rules and relevant departmental policies.

Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.

Table 3.2: Reportable consultancy contract expenditure in 2023–24

	Number	Expenditure (\$)
New contracts entered into during 2023–24	13	1,757,115
Ongoing contracts entered into during a previous reporting period	11	1,047,872
Total	24	2,804,988

Note: Reportable consultancy contracts and expenditure for 2023–24 include overseas contracts entered into from 1 July 2021. Expenditure includes GST.

Table 3.3: Organisations receiving the largest shares of reportable consultancy contract expenditure in 2023–24

Organisation	Expenditure (\$)	Share of total expenditure (%)
Deloitte Touche Tohmatsu	709,205	25.3
1 and One Pty Ltd	528,989	18.9
ConceptSix Pty Ltd	328,075	11.7
The Boston Consulting Group Pty Ltd	295,416	10.5
Yardstick Advisory Pty Ltd	264,000	9.4
Hall & Partners Pty Ltd	194,536	6.9

Note: Expenditure includes GST.

During 2023–24, 2,285 new reportable non-consultancy contracts were entered into involving total actual expenditure of \$0.4 billion (inclusive of GST). In addition, 1,866 ongoing reportable non-consultancy contracts were active during the period, involving total actual expenditure of \$1.6 billion (inclusive of GST) (Table 3.4). Table 3.5 shows the organisations that received the largest shares of the department’s total expenditure on reportable non-consultancy contracts during 2023–24.

Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.

Table 3.4: Reportable non-consultancy contract expenditure in 2023–24

	Number	Expenditure (\$)
New contracts entered into during 2023–24	2,285	437,805,733
Ongoing contracts entered into during a previous reporting period	1,866	1,638,423,784
Total	4,151	2,076,229,517

Note: Reportable non-consultancy contracts and expenditure for 2023–24 include overseas contracts entered into from 1 July 2021. Expenditure includes GST.

Table 3.5: Organisations receiving the largest shares of reportable non-consultancy contract expenditure in 2023–24

Organisation	Expenditure (\$)	Share of total expenditure (%)
DT Global Asia Pacific Pty Ltd	367,770,039	17.7
Abt Associates Pty Ltd	204,315,065	9.8
Tetra Tech International Development Pty Ltd	118,098,345	5.7
Note Printing Australia Limited	100,260,443	4.8
Palladium International Pty Ltd	84,653,495	4.1

Note: Expenditure includes GST.

Australian National Audit Office access clauses

The department’s standard contract templates and the Commonwealth Contracting Suite include provisions allowing the Auditor-General and the Australian National Audit Office to have access to the contractor’s premises and records.

Exempt contracts

In 2023–24, one contract in excess of \$10,000 (inclusive of GST), with a value of \$67,141, was exempted from being published on AusTender on the basis that publication would disclose exempt matters under the *Freedom of Information Act 1982*.

Procurement initiatives to support small business

The department supports small business participation in the Commonwealth Government procurement market. Small and medium-sized enterprise (SME) and small enterprise participation statistics are available on the Department of Finance’s website, finance.gov.au.

The department recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website, treasury.gov.au.

The department remains committed to ensuring that SMEs can engage in fair competition. Our procurement practices during 2023–24 were consistent with the Commonwealth Procurement Rules and we demonstrated our commitment by:

- applying exemption 17 in Appendix A of the Commonwealth Procurement Rules to directly engage SMEs for procurements valued up to \$200,000, provided value for money can be demonstrated
- using the Commonwealth Contracting Suite for low-risk procurements valued under \$200,000
- providing dedicated SME procurement guidance to maximise competition and enhance opportunities for SMEs to participate in larger-scale procurements
- complying with the Australian Government’s Supplier Pay On-Time or Pay Interest Policy, including the use of credit cards for low-value procurements valued below \$10,000.

Grants

Information on grants awarded by the department during 2023–24 is available on the GrantConnect website, grants.gov.au.



Chapter 4

Financial statements



INDEPENDENT AUDITOR'S REPORT

To the Minister for Foreign Affairs

To the Minister for Trade and Tourism

Opinion

In my opinion, the financial statements of the Department of Foreign Affairs and Trade (the Entity) for the year ended 30 June 2024:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2024 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2024 and for the year then ended:

- Statement by the Secretary and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Key audit matter	How the audit addressed the matter
<p>Valuation of overseas properties</p> <p><i>Refer to Note 3.2A Land and Buildings and Note 7.2A Fair Value Measurement, Valuation Techniques and Inputs Used</i></p> <p>As at 30 June 2024, the reported carrying value of land was \$2,019 million (which is carried at fair value except for \$1 million right-of-use assets which are carried at cost) and the carrying value of buildings was \$2,567 million (which is carried at fair value except for \$917 million right-of-use assets which are carried at cost). Overseas properties represent a significant proportion of these balances. The Entity engaged an independent valuer to undertake the valuation of these properties.</p> <p>I focused on the fair value of overseas properties due to:</p> <ul style="list-style-type: none"> the significant value of the assets; large number of properties across a number of geographic locations; the variety of valuation methodologies applied; and the degree of subjectivity applied by the valuer in determining the fair value of the properties. The key assumptions and judgement include market comparison, incorporating economic conditions and local jurisdictional requirements, asset replacement costs and discount rates. 	<p>To address this key audit matter, I:</p> <ul style="list-style-type: none"> evaluated the competence, capability and objectivity of the Entity's valuer; on a sample basis, assessed the appropriateness of methodologies used for compliance with accounting standards, the Entity's accounting policies and generally accepted valuation techniques; on a sample basis, tested the accuracy of key data utilized by the valuer; and on a sample basis, evaluated and substantiated the appropriateness of key assumptions and judgements applied by the Entity's valuer.
Key audit matter	How the audit addressed the matter
<p>Accuracy of international development assistance</p> <p><i>Refer to Note 2.1A International Development Assistance</i></p> <p>The Entity reported international development assistance of \$3,771 million for the year ended 30 June 2024.</p> <p>The international development assistance programs are focused on providing assistance to developing countries and improve living standards.</p> <p>I considered this to be a key audit matter due to:</p> <ul style="list-style-type: none"> the significant value of the expenses incurred through the Entity's aid programs; and expenses being incurred across a broad range of agreements. These agreements cover a variety of geographical areas with many third parties including international 	<p>To address this key audit matter, I:</p> <ul style="list-style-type: none"> on a sample basis, assessed the design, implementation and operating effectiveness of the key controls supporting international development assistance relating to the recording, monitoring and approval of funding agreements and expenditure; assessed the design, implementation and operating effectiveness of the Entity's international development assistance management systems' information technology general controls; and examined supporting documentation for a sample of international development assistance payments to assess the accuracy of expenditure amounts including compliance with funding agreements and applicable acquittal processes.

organisations, emergency and humanitarian programs, contributions to non-government organizations and volunteer programs.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Secretary is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Secretary is also responsible for such internal control as the Secretary determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Secretary is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Secretary is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

From the matters communicated with the Accountable Authority, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters.

I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Australian National Audit Office

A handwritten signature in black ink, appearing to read 'C. Jago', is positioned above the printed name.

Carla Jago

Acting Deputy Auditor-General

Delegate of the Auditor-General

Canberra

10 September 2024

Department of Foreign Affairs and Trade

STATEMENT BY THE SECRETARY AND CHIEF FINANCIAL OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2024 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

The following exemptions to the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR) are published on the Department of Finance website and have been applied to the Department of Foreign Affairs and Trade's (DFAT) financial statements:

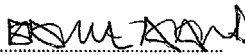
- a) Subsections 37(a) and 43(2)(b) to require net recording of receipts on behalf of other entities as per section 74 of the PGPA Act.
- b) Subsection 43(3)(a) to require net recording of cash payments on behalf of other entities made from appropriations.
- c) Section 47 to not require separate disclosure of money paid on behalf of other entities.

In our opinion, at the date of this statement, there are reasonable grounds to believe that DFAT will be able to pay its debts as and when they fall due.

Signed.....

Jan Adams AO PSM
Secretary

10 September 2024

Signed.....

Brad Medland
Chief Financial Officer

10 September 2024

Department of Foreign Affairs and Trade
STATEMENT OF COMPREHENSIVE INCOME
for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget ¹ \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	1,115,767	1,016,208	1,088,885
Suppliers	1.1B	855,564	850,477	857,401
Depreciation and amortisation	3.2A	363,449	355,666	343,024
Impairment loss on financial instruments	1.1C	228	2	-
Write-down and impairment of other assets	1.1D	6,990	5,792	-
Grants and other contributions		13,015	22,658	-
Finance costs	1.1E	17,836	16,372	15,061
Losses from asset sales		-	45	-
Foreign exchange losses		-	2,059	-
Other expenses	1.1F	168	30	-
Total expenses		2,373,017	2,269,309	2,304,371
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	125,879	100,010	160,563
Rental income	1.2B	58,428	54,501	-
Other revenue	1.2C	12,243	8,748	11,258
Total own-source revenue		196,550	163,259	171,821
Gains				
Gains from sale of assets		1,668	-	-
Foreign exchange gains		10,295	-	-
Other gains	1.2D	10,397	1,245	630
Total gains		22,360	1,245	630
Total own-source income		218,910	164,504	172,451
Net cost of services		(2,154,107)	(2,104,805)	(2,131,920)
Revenue from Government - departmental appropriations		2,026,804	1,921,973	1,981,574
(Deficit) from continuing operations		(127,303)	(182,832)	(150,346)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		(1,903)	134,569	-
Total comprehensive (loss)		(129,206)	(48,263)	(150,346)

1. Budget reported in the 2023-24 Portfolio Budget Statements published on 09 May 2023.

The above statement should be read in conjunction with the accompanying notes.

Department of Foreign Affairs and Trade
STATEMENT OF FINANCIAL POSITION
as at 30 June 2024

		2024	2023	Original Budget
	Notes	\$'000	\$'000	\$'000
ASSETS				
Financial assets				
Cash and cash equivalents	3.1A	597,537	594,166	370,002
Trade and other receivables	3.1B	671,188	617,725	621,447
Total financial assets		1,268,725	1,211,891	991,449
Non-financial assets¹				
Land	3.2A	2,018,714	2,052,544	1,909,658
Buildings	3.2A	2,567,361	2,637,592	2,777,893
Plant and equipment	3.2A	334,357	296,683	528,909
Computer software	3.2A	137,012	135,331	126,664
Inventories	3.2B	51,997	19,058	23,746
Prepayments		45,327	45,999	33,976
Total non-financial assets		5,154,768	5,187,207	5,400,846
Assets held for sale		-	1,817	-
Total assets		6,423,493	6,400,915	6,392,295
LIABILITIES				
Payables				
Suppliers	3.3A	144,043	145,262	147,354
Other payables	3.3B	85,674	89,189	115,950
Total payables		229,717	234,451	263,304
Interest bearing liabilities				
Leases	3.4A	1,005,208	1,071,620	1,111,610
Total interest bearing liabilities		1,005,208	1,071,620	1,111,610
Provisions				
Employee provisions	6.1A	344,213	318,097	291,101
Provision for restoration	3.5A	45,914	45,820	42,724
Total provisions		390,127	363,917	333,825
Total liabilities		1,625,052	1,669,988	1,708,739
Net assets		4,798,441	4,730,927	4,683,556
EQUITY				
Contributed equity		3,509,388	3,312,084	3,546,852
Asset revaluation reserve		2,149,678	2,151,581	2,017,012
Accumulated deficit		(860,625)	(732,738)	(880,308)
Total equity		4,798,441	4,730,927	4,683,556

1. Right-of-use (ROU) assets are included in land, buildings and plant and equipment.

The above statement should be read in conjunction with the accompanying notes.

Department of Foreign Affairs and Trade
STATEMENT OF CHANGES IN EQUITY
for the period ended 30 June 2024

	ACCUMULATED DEFICIT			ASSET REVALUATION RESERVE			CONTRIBUTED EQUITY			TOTAL EQUITY		
	2024	2023	Original Budget	2024	2023	Original Budget	2024	2023	Original Budget	2024	2023	Original Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance												
Balance carried forward from previous period	(732,738)	(549,906)	(729,962)	2,151,581	2,017,012	2,017,012	3,312,084	3,170,359	3,317,390	4,730,927	4,637,465	4,604,440
Opening balance	(732,738)	(549,906)	(729,962)	2,151,581	2,017,012	2,017,012	3,312,084	3,170,359	3,317,390	4,730,927	4,637,465	4,604,440
Comprehensive income												
Revaluation adjustment	-	-	-	158	135,744	-	-	-	-	158	135,744	-
Makegood revaluation adjustment (Deficit) for the period	(127,303)	(182,832)	(150,346)	(2,061)	(1,175)	-	-	-	-	(2,061)	(1,175)	-
Total comprehensive income	(127,303)	(182,832)	(150,346)	(1,903)	134,569	-	-	-	-	(127,303)	(182,832)	(150,346)
Transactions with owners												
Distribution to owners												
Returns on / of capital:												
Departmental equity return	-	-	-	-	-	-	(34,149)	(5,306)	-	(34,149)	(5,306)	-
Other agency transfer of assets	(584)	-	-	-	-	-	-	-	-	(584)	-	-
Contributions by owners												
Equity injection - Appropriations	-	-	-	-	-	-	147,723	75,796	147,723	147,723	75,796	147,723
Departmental capital budget	-	-	-	-	-	-	83,730	71,235	81,739	83,730	71,235	81,739
Transfers to the Official Public Account	-	-	-	-	-	-	-	-	-	-	-	-
Total transactions with owners	(584)	-	-	-	-	-	197,304	141,725	229,462	196,720	141,725	229,462
Closing balance as at 30 June	(860,625)	(732,738)	(880,308)	2,149,678	2,151,581	2,017,012	3,509,388	3,312,084	3,546,852	4,798,441	4,730,927	4,683,556

Accounting Policy

Equity Injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

Departmental Equity Return

2023-24 includes \$34,149m (2023: \$5,306m) which has been quarantined as part of the no-win / no-loss funding agreement.

The above statement should be read in conjunction with the accompanying notes.

Department of Foreign Affairs and Trade
CASH FLOW STATEMENT
for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		2,190,210	2,049,869	1,976,463
Sale of goods and rendering of services		173,750	137,683	160,751
GST received ¹		68,438	65,033	41,324
Other		11,064	7,441	11,258
Total cash received		2,443,462	2,260,026	2,189,796
Cash used				
Employees		1,112,451	1,001,857	1,085,309
Suppliers		924,540	931,713	855,424
Interest payments on lease liabilities		16,396	15,065	15,061
Section 74 receipts transferred to OPA ²		154,864	146,519	-
Net GST paid		-	-	41,324
Other		13,183	22,688	-
Total cash used		2,221,434	2,117,842	1,997,118
Net cash from operating activities		222,028	142,184	192,678
INVESTING ACTIVITIES				
Cash received				
Proceeds from sales of property, plant and equipment		2,926	1,009	-
Total cash received		2,926	1,009	-
Cash used				
Purchase of land and buildings		70,758	100,775	156,576
Purchase of plant and equipment		108,661	84,632	131,494
Purchase and development of computer software		27,706	27,547	42,800
Total cash used		207,125	212,954	330,870
Net cash (used by) investing activities		(204,199)	(211,945)	(330,870)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		159,934	245,408	229,462
Total cash received		159,934	245,408	229,462
Cash used				
Principal payments of lease liabilities		179,939	152,346	142,937
Total cash used		179,939	152,346	142,937
Net (used by) / from financing activities		(20,005)	93,062	86,525
Net (decrease) / increase in cash held		(2,176)	23,301	(51,667)
Cash and cash equivalents at the beginning of the reporting period		594,166	566,512	421,669
Effect of exchange rate movements on cash and cash equivalents at the beginning of the reporting period		5,547	4,353	-
Cash and cash equivalents at the end of the reporting period	3.1A	597,537	594,166	370,002

1. Goods and Services Tax (GST)

2. Official Public Account (OPA)

The above statement should be read in conjunction with the accompanying notes.

Department of Foreign Affairs and Trade
ADMINISTERED SCHEDULE OF COMPREHENSIVE INCOME
for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
International development assistance	2.1A	3,770,781	3,709,574	3,787,063
Multilateral replenishments and other loans	2.1B	91,637	525,949	23,502
Other grants and contributions	2.1C	542,611	467,896	638,210
Export Finance Australia (EFA) National Interest Account (NIA) expenses	2.1D	121,945	94,574	6,500
Impairment loss on financial instruments		596	1,509	-
Other expenses	2.1E	10,084	14,783	10,134
Payments to corporate Commonwealth entities - Tourism Australia		148,291	139,643	143,952
Depreciation and amortisation	4.2A	80	239	-
Total expenses		4,686,025	4,954,167	4,609,361
Income				
Fees and charges	2.2A	832,378	871,153	1,018,619
Loan Interest		14,344	13,921	14,344
EFA NIA income	2.2B	30,520	34,777	32,856
EFA dividend and competitive neutrality	2.2C	19,392	14,618	11,916
Return of prior year administered expenses	2.2D	67,451	76,500	31,768
Other revenue and gains	2.2E	37,086	8,931	255
Total income		1,001,171	1,019,900	1,109,758
Net cost of services		(3,684,854)	(3,934,267)	(3,499,603)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Remeasurements of defined benefit plans		583	(10,009)	-
Items subject to subsequent reclassification to net cost of services				
Movement in the carrying amount of investments		532,477	(324,789)	-
Total other comprehensive gain / (loss)		533,060	(334,798)	-
Total comprehensive (loss)		(3,151,794)	(4,269,065)	(3,499,603)

The above statement should be read in conjunction with the accompanying notes.

Department of Foreign Affairs and Trade
ADMINISTERED SCHEDULE OF ASSETS AND LIABILITIES
as at 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	4.1A	92,878	90,604	8,796
Receivables and loans	4.1B	203,382	226,965	418,229
Investments	4.1C	3,011,133	2,446,889	2,642,161
Total financial assets		3,307,393	2,764,458	3,069,186
Non-financial assets				
Computer software internally developed	4.2A	159	239	478
Total non-financial assets		159	239	478
Total assets administered on behalf of Government		3,307,552	2,764,697	3,069,664
LIABILITIES				
Payables				
Grants	4.3A	808,700	982,219	1,406,408
Other payables	4.3B	722,867	883,626	258,430
Total payables		1,531,567	1,865,845	1,664,838
Provisions				
EFA NIA provisions	4.4A	77,327	92,918	29,355
Employee provisions	6.1B	74,141	76,248	54,843
Total provisions		151,468	169,166	84,198
Total liabilities administered on behalf of Government		1,683,035	2,035,011	1,749,036
Net assets		1,624,517	729,686	1,320,628

The above statement should be read in conjunction with the accompanying notes.

Department of Foreign Affairs and Trade
ADMINISTERED RECONCILIATION SCHEDULE
for the period ended 30 June 2024

	2024 \$'000	2023 \$'000
Opening assets less liabilities as at 1 July	729,686	1,154,550
Net (cost of) services		
Income	1,001,171	1,019,900
Expenses		
Payments to entities other than corporate Commonwealth entities	(4,537,734)	(4,814,524)
Payments to corporate Commonwealth entities - Tourism Australia	(148,291)	(139,643)
Other comprehensive income		
Movement in the carrying amount of investments	532,477	(324,789)
Actuarial gains / (losses) on defined benefit plans	583	(10,009)
Transfers (to) / from the Australian Government		
Appropriation transfers from OPA		
Administered assets and liabilities appropriations	26,351	7,548
Annual appropriations		
Payments to entities other than corporate Commonwealth entities	4,585,412	4,461,761
Payments to corporate Commonwealth entities - Tourism Australia	148,291	139,643
Special accounts		
Payments to entities other than corporate Commonwealth entities	15,223	3,654
Special appropriations (unlimited)		
Payments to entities other than corporate Commonwealth entities	374,413	343,109
Appropriation transfers to OPA		
Transfers to OPA	(1,103,065)	(1,111,514)
Closing assets less liabilities as at 30 June	1,624,517	729,686

Accounting Policy

Administered cash transfers to and from the Official Public Account (OPA)

Revenue collected by DFAT on behalf of the Government is administered revenue. Collections are transferred to the OPA maintained by the Department of Finance. Conversely, cash is drawn from the OPA to make payments under Parliamentary appropriation on behalf of the Government. These transfers to and from the OPA are adjustments to the administered cash held by DFAT on behalf of the Government and reported as such in the Administered Cash Flow Statement and in the Administered Reconciliation Schedule.

Payments to corporate Commonwealth entities

Payments to corporate Commonwealth entities from amounts appropriated for that purpose are classified as administered expenses, equity injections or loans of the relevant portfolio department. The appropriation to DFAT is disclosed in Note 5.1A: Annual Appropriations ('Recoverable GST exclusive').

The above statement should be read in conjunction with the accompanying notes.

Department of Foreign Affairs and Trade
ADMINISTERED CASH FLOW STATEMENT
for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
OPERATING ACTIVITIES			
Cash received			
Fees and charges		830,069	871,327
GST received		138,140	127,842
Return of prior year administered expenses		67,451	76,500
EFA dividend and competitive neutrality		19,392	14,618
EFA - NIA		-	598
Other		9,666	7,846
Total cash received		1,064,718	1,098,731
Cash used			
International development assistance		4,159,582	4,110,679
Other contributions		542,388	468,021
Payments to corporate Commonwealth entities - Tourism Australia		148,291	139,643
EFA - NIA		74,257	-
Other		6,429	9,422
Total cash used		4,930,947	4,727,765
Net cash (used by) operating activities		(3,866,229)	(3,629,034)
INVESTING ACTIVITIES			
Cash received			
Proceeds from concessional financial instruments		9,751	9,751
Total cash received		9,751	9,751
Cash used			
Purchase of concessional financial instruments (IDA and ADF subscriptions)		135,171	128,014
Investment in Australian Development Investments Fund (ADI)		26,351	7,548
Total cash used		161,522	135,562
Net cash (used by) investing activities		(151,771)	(125,811)
Net (decrease) in cash held		(4,018,000)	(3,754,845)
Cash and cash equivalents at the beginning of the reporting period		90,604	8,796
Cash from Official Public Account			
Appropriations		5,108,116	4,944,513
Special accounts		15,223	3,654
Total cash from official public account		5,123,339	4,948,167
Cash to Official Public Account			
Appropriations		(1,103,065)	(1,111,514)
Total cash to official public account		(1,103,065)	(1,111,514)
Cash and cash equivalents at the end of the reporting period	4.1A	92,878	90,604

The above statement should be read in conjunction with the accompanying notes.

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****Overview****Objectives of the Department of Foreign Affairs and Trade**

The Department of Foreign Affairs and Trade (DFAT) is an Australian Government controlled entity. It is a not-for-profit, non-corporate Commonwealth entity. The continued existence of DFAT in its present form and with its present outcomes and programs is dependent on Government policy and on continuing funding by Parliament for DFAT's administration and programs.

DFAT's role is to advance the interests of Australia and Australians internationally, providing foreign, trade and investment, development and international security policy advice to the Government. DFAT works with other Government agencies to ensure that Australia's pursuit of its global, regional and bilateral interests is coordinated effectively. DFAT's role involves working to strengthen Australia's security, enhancing Australia's prosperity, delivering an effective and high quality aid program and helping Australian travellers and Australians overseas. DFAT's Portfolio Budget Statements are structured to meet three outcomes:

- **Outcome 1:** The advancement of Australia's international strategic, security and economic interests including through bilateral; regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities;
- **Outcome 2:** The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas and
- **Outcome 3:** A secure Australian Government presence overseas through the provision of security services and information and communications technology infrastructure, and the management of the Commonwealth's overseas property estate.

DFAT's activities that contribute towards these outcomes are classified as either departmental or administered. Departmental activities involve the use of assets, liabilities, income and expenses controlled or incurred by DFAT in its own right. Administered activities involve the management or oversight by DFAT, on behalf of the Government, of items controlled or incurred by the Government.

DFAT conducts the following administered activities on behalf of the Government:

- Official Development Assistance;
- Consular and passport services;
- Public information services and public diplomacy;
- New Colombo Plan;
- Programs to promote Australia's international tourism interests;
- Payments to international organisations; and
- Nuclear powered submarine program.

Official Development Assistance (ODA) administered by DFAT includes international development assistance and multilateral replenishments. Appropriation funding is allocated through country, regional and global programs, and includes payments to international organisations, emergency and humanitarian programs, contributions to non-government organisations (NGOs) and volunteer programs. The objective of Australia's development program is to advance an Indo-Pacific that is peaceful, stable, and prosperous; a region that is predictable—where differences are resolved by international law and norms, and where we can cooperate, trade, and thrive. To achieve this requires sustainable development and lifting people out of poverty.

International Organisations program includes payments made by the department from non-official development assistance appropriations to international organisations, international treaty secretariats and international peacekeeping operations.

The New Colombo Plan is a signature initiative of the Australian Government which aims to lift knowledge of the Indo-Pacific in Australia by supporting Australian undergraduates to undertake study, language training and internships in the region.

The Nuclear Powered Submarine Program supports Australia's acquisition of conventionally-armed nuclear powered submarines, while setting the highest non-proliferation standards.

Department of Foreign Affairs and Trade

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Basis of Preparation

The financial statements and notes are required by section 42 of the *Public Governance, Performance and Accountability Act 2013*.

The financial statements and notes have been prepared in accordance with:

- the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR), and
- Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

DFAT has applied the Simplified Disclosure issued by the AASB with the exception of disclosures prepared under the following accounting standards, as required under subsections 18(2) and 18(4) of the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR):

- *AASB 7 Financial Instruments: Disclosure* (administered only);
- *AASB 12 Disclosure of Interests in Other Entities* (administered only);
- *AASB 13 Fair Value Measurement* (administered and departmental);
- *AASB 16 Leases* (administered and departmental); and
- *AASB 116 Property, Plant and Equipment* (administered and departmental).

The financial statements have been prepared on an accrual basis and are in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

The financial statements are presented in Australian dollars and values are rounded to the nearest thousand dollars unless otherwise specified. Transactions denominated in a foreign currency are converted at the exchange rate at the date of the transaction. Foreign currency receivables and payables are translated at the exchange rates current at the end of the reporting period. Exchange gains and losses are reported in the Statement of Comprehensive Income. DFAT does not enter into hedging arrangements for its foreign currency transactions and all foreign exchange gains or losses are considered non-speculative in nature.

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the administered schedules and related notes. Except where otherwise stated below, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards.

Taxation

DFAT is exempt from all forms of Australian taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST). Overseas, DFAT may be subject to Value Added Tax (VAT) or similar on the purchase of goods and services. Revenues, expenses, assets and liabilities are recognised net of GST/VAT except:

- where the amount of GST or VAT incurred is not recoverable from the Australian Taxation Office or overseas taxation authority respectively, and
- for receivables and payables.

Events After the Reporting Period

There have been no events after 30 June 2024 which will affect the financial position of DFAT materially at the reporting date.

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****New Accounting Standards**

No accounting standard has been adopted earlier than the application date as stated in the standard. The following future accounting standards have been identified that may result in a material impact on DFAT's financial statements in future reporting periods:

Standard/ Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
<i>AASB 18 Presentation and Disclosure in Financial Statements (Appendix D)</i>	<p><i>AASB 18</i> will replace <i>AASB 101 Presentation of Financial Statements</i>. As a result, the requirements in <i>AASB 101</i> will be:</p> <p>(a) replaced by new requirements in <i>AASB 18</i>;</p> <p>(b) transferred to <i>AASB 18</i> with only limited wording changes; or</p> <p>(c) moved to <i>AASB 108 Basis of Preparation of Financial Statements</i> or <i>AASB 7 Financial Instruments</i>: Disclosures with only limited wording changes.</p> <p><i>AASB 18</i> has also introduced changes to <i>AASB 107 Statement of Cash Flows</i>.</p> <p><i>AASB 18</i> applies to annual reporting periods beginning on or after 1 January 2027. Earlier application is permitted. However, <i>AASB 18</i> applies to not-for-profit public sector entities for annual reporting periods beginning on or after 1 January 2028.</p>
<i>AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-For-Profit Public Sector Entities (AASB 2022-10)</i>	<p><i>AASB 2022-10</i> applies to annual periods beginning on or after 1 January 2024. This standard amends <i>AASB 13 Fair Value Measurement</i> for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. This standard also adds implementation advice and relevant illustrative examples for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows.</p>

Material Accounting Judgements and Estimates

In the process of applying the accounting policies detailed in these statements, DFAT has made the following estimates and judgements that has a material impact on the amounts recorded in the departmental financial statements:

- The fair value of land and buildings has been taken to be the market value of similar properties as determined by an independent valuer. In some instances, DFAT's buildings are purpose built and may in fact realise more or less in the market. Refer to Note 7.2A for more detail.
- The process of calculating the lease liability requires informed assumptions in determining the term of the lease where there is one or more options to extend beyond the initial non-cancellable term of the lease. DFAT assumes that, where a lease includes an extension option, it will be exercised. Therefore, DFAT includes extension cash flows in the calculation of the lease liability and right of use asset. At the time an option is due under the lease, DFAT may choose not to exercise the option. If this occurs, the lease liability and associated right of use asset are derecognised.

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

In the process of applying the accounting policies detailed in these statements, DFAT has made the following estimate and judgement that have a material impact on the amounts recorded in the Administered financial statements:

- The fair value of the administered financial instruments and other provisions in 2023-24 has been determined using an external valuer where applicable. The fair value of the financial instruments and other provisions are affected by variables such as discount rates, exchange rates and possible impairment. Refer to Note 4.4A, 7.4, 7.5 and 7.6 for more detail.

No accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Changes in accounting policy

Certain comparative amounts have been revised for better clarity. These are reflected as minor changes in the comparative figures in Note 3.2A: Reconciliation of the opening and closing balances of property, plant and equipment and computer software and relate to the disaggregation of the right-of-use assets movements into more categories. These changes do not impact the final balances.

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****1. Departmental Financial Performance****1.1 Expenses**

	2024 \$'000	2023 \$'000
<u>Note 1.1A: Employee benefits</u>		
Wages and salaries	773,527	719,726
Superannuation		
Defined contribution plans	65,993	61,037
Defined benefit plans	50,642	47,167
Leave and other entitlements	81,642	80,083
Fringe benefits expense	134,452	97,836
Separations and redundancies	5,452	6,557
Other employee expenses	4,059	3,802
Total employee benefits	1,115,767	1,016,208

Accounting policy

Accounting policies for employee related expenses is contained in section 6: People and relationships.

Note 1.1B: Suppliers**Goods and services supplied or rendered**

Passport expenses	157,628	218,441
Property related expenses (excluding rent)	154,861	129,886
Security expenses	52,738	58,247
Information and communication technology	238,599	207,155
Travel expenses	72,378	69,527
Staff related expenses	55,866	47,316
Office expenses	27,711	27,541
Legal and other professional services	33,770	37,853
Contractors	25,653	20,281
Consultants	9,189	5,477
Remuneration of auditors	620	627
Other expenses	20,287	21,314
Total goods and services supplied or rendered	849,300	843,665
Goods supplied	108,840	140,377
Services rendered	740,460	703,288
Total goods and services supplied or rendered	849,300	843,665
Other suppliers		
Short-term leases ¹	3,778	4,161
Workers compensation expenses	2,486	2,651
Total other suppliers	6,264	6,812
Total suppliers	855,564	850,477

1. DFAT has short-term lease commitments of \$1.484m as at 30 June 2024.

Department of Foreign Affairs and Trade

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2024 \$'000	2023 \$'000
<u>Note 1.1C: Impairment loss on financial instruments</u>		
Write-down of financial assets	20	2
Movement in impairment loss allowance	208	-
Total impairment loss on financial instruments	228	2
<u>Note 1.1D: Write-down and impairment of other assets</u>		
Write-down of buildings	215	1,718
Write-down of plant and equipment	4,555	2,529
Write-down of computer software	1,455	-
Impairment of non-current assets held for sale or divested	151	79
Write-down of assets under construction	614	628
Write-off of inventories	-	838
Total write-down and impairment of other assets	6,990	5,792
<u>Note 1.1E: Finance costs</u>		
Unwinding of discount	1,440	1,307
Interest on lease liabilities	16,396	15,065
Total finance costs	17,836	16,372
<u>Note 1.1F: Other expenses</u>		
Act of grace payments	168	30
Total other expenses	168	30

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1.2 Own-source revenue and gains

	2024	2023
	\$'000	\$'000
Note 1.2A: Revenue from contracts with customers		
Sale of goods	190	422
Rendering of services	125,689	99,588
Total revenue from contracts with customers	125,879	100,010

Disaggregation of revenue from contracts with customers

DFAT generates revenue from agreements with customers. A significant portion of rendering of services revenue of \$123.367m (2023: \$97.809m) is derived from DFAT providing services to other Commonwealth agencies overseas. The remaining revenue of \$2.322m (2023: \$1.779m) is contributed by employees in relation to expenses that are incurred by DFAT.

DFAT categorises services provided overseas into accommodation and general support of \$70.944m (2023: \$71.017m); security services \$23.500m (2023:nil - cost recovery receipts were not retained by DFAT but returned to the Consolidated Revenue Fund) and information technology support of \$28.923m (2023: \$26.792m). The risks and uncertainties in relation to timing of revenue and associated cash flows for services are the same. Per unit costs are determined at the beginning of the revenue period. Revenue is recognised from customers in arrears based on the agreed unit values. At the end of the revenue period the unit costs are reviewed to determine appropriateness in terms of cost that have been incurred. Revenue recognised for each customer is then adjusted to reflect the actual costs that have been incurred in determining the unit value.

Accounting policy

Revenue from the sale of goods is recognised when control has been transferred to the buyer.

DFAT will classify a service based agreement as within the scope of AASB 15 *Revenue from Contracts with Customers* and recognise revenue in relation to services rendered from that agreement when all the following conditions are satisfied:

- DFAT has an agreement that has been approved by all parties to the agreement;
- the obligations of each party under the agreement can be identified;
- a pattern of transfer of services can be identified;
- the agreement has commercial substance; and
- it is highly probable that DFAT will collect the payments.

Service revenue is predominately generated from providing services to other Commonwealth agencies overseas. The agreements with customers typically involve multiple services. All services relate to specific performance obligations, and as such the services are bundled for the purpose of revenue recognition. Revenue is recognised on a per unit basis and is not considered variable revenue.

The benefits to the customers under the agreements are provided and consumed simultaneously. The likelihood of re-performance of any aspects of the services are low and, as such, DFAT recognises the services revenue over time with proportionate recognition over the period of the agreement. The services are typically charged in arrears and as such, liabilities are not raised in relation to those obligations.

Department of Foreign Affairs and Trade

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2024 \$'000	2023 \$'000
Note 1.2B: Rental income		
Operating lease:		
Lease income	42,760	37,385
Subleasing right-of-use assets	15,668	17,116
Total rental income	58,428	54,501

DFAT has in place a number of lease arrangements for operating lease commitments for right-of-use assets and DFAT owned properties. Future expected lease revenue is \$195.782m (2023: \$160.072m), further details are in table below.

Maturity analysis of operating lease income receivables:		
Within 1 year	43,825	53,390
One to two years	52,262	35,938
Two to three years	31,032	21,112
Three to four years	26,103	15,122
Four to five years	15,890	13,217
More than 5 years	26,670	21,293
Total undiscounted lease payments receivable	195,782	160,072

Note 1.2C: Other revenue		
Foreign tax refunds	8,326	5,346
Sponsorship revenue	2,773	1,163
Resources received free of charge (audit)	620	627
Resources received free of charge (other)	-	1,262
Other revenue	524	350
Total other revenue	12,243	8,748

Accounting policy

Foreign tax refunds are recognised as revenue at the fair value of the foreign tax refund when the probable economic benefits of the transaction will flow to DFAT.

Sponsorship revenue is recognised as revenue at the fair value of the sponsorship received or receivable when the probable economic benefits of the transaction will flow to DFAT.

Resources received free of charge, which relates to the cost of conducting the audit and property fit out incentives, are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense.

Note 1.2D: Other gains		
Gain on restoration obligation	3,689	841
Assets previously expensed	6,089	404
Gains arising from derecognition of lease liabilities	619	-
Total other gains	10,397	1,245

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****2. Income and Expenses Administered on Behalf of Government****2.1 Administered - Expenses**

	2024 \$'000	2023 \$'000
<u>Note 2.1A: International development assistance</u>		
Delivery of Australian international development assistance		
International development assistance - suppliers	3,720,887	3,667,853
Total delivery of Australian international development assistance	3,720,887	3,667,853
Employee benefits supporting delivery	49,894	41,721
Total employee benefits supporting delivery	49,894	41,721
Total international development assistance	3,770,781	3,709,574

Accounting Policy

International development assistance - suppliers includes an amount of \$0.356m for an Act of Grace payment.
Employee benefit expenses relate to both Australian Public Service (APS) and locally engaged staff working on the direct delivery of the aid program.

Note 2.1B: Multilateral replenishments and other loans

New multilateral replenishments	26,934	184,756
Loss from measuring multilateral financial liabilities – at fair value through profit or loss	-	286,932
Unwinding costs - multilateral grants and contributions	64,703	50,865
Impairment on financial instrument – 'available for sale' financial asset	-	3,396
Total multilateral replenishments and other loans	91,637	525,949

Accounting Policy

Accounting policies for other loans and multilateral replenishments and other loans are included in Note 4.1: Administered - Financial Assets and Note 4.3: Administered - Payables.

Note 2.1C: Other grants and contributions

Payments to international organisations	378,049	342,395
New Colombo Plan	48,169	41,309
Nuclear Powered Submarine Program	10,803	-
Tourism Australia - Asia marketing fund	20,100	20,040
Tourism Australia – Tourism Marketing	5,000	5,000
Non-Aid discretionary grants	78,972	58,266
Consular emergency services	751	152
Other	767	734
Total other grants and contributions	542,611	467,896

Accounting Policy

DFAT administers a number of agreements on behalf of the Australian Government with international organisations. Liabilities are recognised to the extent that:

- the services required to be performed by the recipient have been performed; or
- the eligibility criteria has been satisfied, but payments due have not been made.

Department of Foreign Affairs and Trade

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2024	2023
	\$'000	\$'000
<u>Note 2.1D: EFA NIA expenses</u>		
NIA administration fee	11,937	11,638
NIA disbursements	74,257	-
NIA financial guarantee	35,751	82,936
Total EFA NIA expenses	121,945	94,574

Accounting Policy

NIA financial guarantee accounting policy is included in Note 4.4: Administered - Provisions.

Note 2.1E: Other expenses

Defined benefit pension schemes	8,847	10,923
Passport fee refunds	1,218	1,571
Consular fee refunds	19	13
Other foreign exchange losses	-	2,276
Total other expenses	10,084	14,783

Accounting Policy

Accounting policies for defined benefit pension schemes are included in Note 6.1B: Employee Provisions.

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****2.2 Administered - Income**

Administered income relates to ordinary activities performed by DFAT on behalf of the Government. As such, administered appropriations are not revenues of the individual entity that oversees distribution or expenditure of the funds as directed.

	2024 \$'000	2023 \$'000
<u>Note 2.2A: Fees and charges</u>		
Passport fees	813,573	853,905
Consular fees	18,108	16,533
Nuclear safeguard charges	697	715
Total fees and charges	832,378	871,153

Accounting Policy

Passport and consular income are based on a fee arrangement, collected both domestically and internationally, for the processing of new passport applications, registering lost or stolen passports, issuing emergency passports, and for other travel related documents and notarial endorsements. Passport fees are determined under the *Australian Passports (Application Fees) Act 2005* and the income is recognised on receipt of the fees and all income collected is returned to consolidated revenue.

The nuclear safeguard charges income is the Uranium Producers Charge, under the *Nuclear Safeguards (Producers of Uranium Ore Concentrates) Act 1993*, for each kilogram of uranium ore concentrate produced in Australia with the income recognised on receipt of the charge and is all income returned to consolidated revenue.

Note 2.2B: EFA NIA income

NIA premiums	12,994	14,511
NIA repayments of interest subsidies and recoveries	17,526	20,266
Total EFA - NIA	30,520	34,777

Accounting Policy

Accounting policies for EFA are included in Note 4.4A: EFA NIA provisions.

Note 2.2C: EFA dividend and competitive neutrality

EFA dividend	8,515	6,376
Competitive neutrality	10,877	8,242
Total EFA dividend and competitive neutrality	19,392	14,618

Accounting Policy

Under section 61A of the *Export Finance and Insurance Corporation Act 1991* (the EFIC Act) the Minister may apply a debt neutrality charge to EFA in respect of short-term insurance contracts entered into by EFA. These arrangements ensure EFA does not have an unfair advantage over private sector financiers through its Australian Government ownership.

Department of Foreign Affairs and Trade

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2024 \$'000	2023 \$'000
Note 2.2D: Return of prior year administered expenses		
Return of prior year administered expenses	67,451	76,500
Total return of prior year administered expenses	67,451	76,500
Accounting Policy		
Return of prior year administered expenses largely relates to international development assistance returned after finalisation or acquittal. These funds are treated as administered revenue in the year the funds are returned and are transferred back to consolidated revenue.		
Note 2.2E: Other revenue and gains		
Gain from measuring multilateral financial liabilities - at fair value through profit or loss	26,675	-
Impairment gain on financial instruments	601	1,085
Defined benefit pension schemes - contributions	8,443	7,473
Other foreign exchange gains	144	-
Other interest	424	326
Other revenue	799	47
Total other revenue and gains	37,086	8,931
Accounting Policy		
Accounting policies for the defined benefit pension schemes - contributions are included in Note 7.6: Administered - Defined Benefit Pension Schemes.		

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****3. Departmental Financial Position****3.1 Financial Assets**

	2024 \$'000	2023 \$'000
Note 3.1A: Cash and cash equivalents		
Cash on hand or on deposit	139,336	117,250
Overseas property special account cash held by the entity	4,310	5,949
Overseas property special account cash held in the OPA	453,891	470,967
Total cash and cash equivalents	597,537	594,166

Accounting policy

Cash is recognised at its nominal amount. Cash and cash equivalents include:

- a) cash on hand;
- b) demand deposits in bank accounts with an original maturity of three months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value; and
- c) cash in special accounts.

Note 3.1B: Trade and other receivables**Goods and services receivables**

Goods and services	106,376	87,362
Other	18,215	16,662
Total goods and services receivables	124,591	104,024

Goods and services are associated with providing services for other Commonwealth agencies and contributions by employees in relation to expenses that are incurred by the Department.

Appropriations receivables

Departmental - operating	425,805	434,347
Departmental - equity and DCB	86,497	49,127
Total appropriations receivable	512,302	483,474

Other receivables

Advances	19,678	18,717
Statutory receivables	11,131	8,540
Cash held by outsiders	246	158
Other	3,549	2,920
Total other receivables	34,604	30,335
Total trade and other receivables (gross)	671,497	617,833

Less expected credit loss allowance

	(309)	(108)
Total trade and other receivables (net)	671,188	617,725

Accounting policy

Aside from cash, financial assets are all classified as receivables. Terms for receivables for goods and services are 30 days (2023: 30 days).

Department of Foreign Affairs and Trade

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 3.1B: Trade and other receivables (continued)

Receivables

Receivables have fixed or determinable payments and are not quoted in an active market. Receivables are initially measured at fair value and subsequently at amortised cost using the effective interest method less impairment.

Receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest that are not provided at below-market interest rates are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

Under AASB 9 *Financial Instruments*, DFAT can classify its financial assets in the following categories:

- a) financial assets at fair value through profit or loss;
- b) financial assets at fair value through other comprehensive income; and
- c) financial assets measured at amortised cost.

The classification depends on both DFAT's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when DFAT becomes a party to the contract and has a legal right to receive cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date. Therefore, DFAT's trade and other receivable financial assets are measured, and carried, at amortised cost.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance amount. Collectability of debts are reviewed at the end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:

- 1. the financial asset is held in order to collect the contractual cash flows; and
- 2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Appropriations

Departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when DFAT gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

Impairment

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses (ECL).

The simplified approach has been adopted in measuring the impairment loss allowance for trade and other receivables at an amount equal to lifetime ECL.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3.2 Non-Financial Assets

Note 3.2A: Reconciliation of the opening and closing balances of property, plant and equipment and computer software

Reconciliation of the opening and closing balances for 2024

	Land \$'000	Buildings \$'000	Plant and equipment \$'000	Computer software ¹ \$'000	Total \$'000
As at 1 July 2023					
Gross book value	2,052,806	3,111,547	370,014	361,829	5,896,196
Accumulated depreciation, amortisation and impairment	(262)	(473,955)	(73,331)	(226,498)	(774,046)
Total as at 1 July 2023	2,052,544	2,637,592	296,683	135,331	5,122,150
Additions:					
Purchased or internally developed	-	70,758	108,661	27,706	207,125
Right-of-use assets	-	74,138	444	-	74,582
Revaluations and impairments recognised in other comprehensive income	(33,830)	32,754	1,234	-	158
Write-offs and impairments on right-of-use assets recognised in net cost of services	-	1,213	-	-	1,213
Depreciation and amortisation expense	-	(100,880)	(48,730)	(42,185)	(191,795)
Depreciation on right-of-use assets	-	(169,490)	(2,164)	-	(171,654)
Other movements					
Asset reclassification	-	(398)	(18,808)	19,206	-
Remeasurement of right-of-use assets	-	44,801	96	-	44,897
Disposals	-	(23,127)	(3,059)	(3,046)	(29,232)
Total as at 30 June 2024	2,018,714	2,567,361	334,357	137,012	5,057,444
Net book value as of 30 June 2024 represented by:					
Gross book value	2,018,976	3,173,779	407,876	396,436	5,997,067
Accumulated depreciation, amortisation and impairment	(262)	(606,418)	(73,519)	(259,424)	(939,623)
Total	2,018,714	2,567,361	334,357	137,012	5,057,444
Carrying amount of right-of-use assets	907	916,962	4,396	-	922,952

1. The carrying amount of computer software included \$1.386m of purchased software and \$135.627m of internally generated software.

No indicators of impairment were identified for land and buildings, plant and equipment, and computer software.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 3.2A: Reconciliation of the opening and closing balances of land and buildings, plant and equipment and computer software (continued)

Contractual Commitments for the Acquisition of Land and Buildings, Plant and Equipment, and Intangible Assets

DFAT has a number of contractual commitments in place for the purchase and/or development of land and buildings, plant and equipment, and intangible assets, aged as follows:

	2024	2023
	\$'000	\$'000
Within 1 year	58,360	49,742
Between 1 to 5 years	12,026	12,035
More than 5 years	-	876
Total commitments	70,386	62,653

The majority of these commitments relate to contracts in place for the development, refurbishment and upgrade of properties in DFAT's diplomatic network, and are managed through the Overseas Property Office (OPO). Commitments are GST/VAT inclusive where relevant.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 3.2A: Reconciliation of the opening and closing balances of property, plant and equipment and computer software (continued)

Reconciliation of the opening and closing balances for 2023

	Land \$'000	Buildings \$'000	Plant and equipment \$'000	Computer software ¹ \$'000	Total \$'000
As at 1 July 2022					
Gross book value	1,923,554	3,155,884	297,334	333,921	5,710,693
Accumulated depreciation, amortisation and impairment	(203)	(475,005)	(31,189)	(185,440)	(691,837)
Net book value 1 July 2022	1,923,351	2,680,879	266,145	148,481	5,018,856
Adjusted total as at 1 July 2022	1,923,351	2,680,879	266,145	148,481	5,018,856
Additions:					
Purchase or internally developed	-	100,978	84,632	27,547	213,157
Right-of-use assets	-	84,388	72	-	84,460
Revaluations and impairments recognised in other comprehensive income	130,907	3,835	1,002	-	135,744
Assets held for sale ¹	(1,655)	(162)	-	-	(1,817)
Depreciation and amortisation expense	-	(93,236)	(48,909)	(41,216)	(183,361)
Depreciation on right-of-use assets	(59)	(170,137)	(2,109)	-	(172,305)
Other movements					
Asset reclassification	-	(448)	(413)	861	-
Remeasurement of right-of-use assets	-	42,631	21	-	42,652
Disposals	-	(11,136)	(3,758)	(342)	(15,236)
Net book value 30 June 2023	2,052,544	2,637,592	296,683	135,331	5,122,150
Net book value as of 30 June 2023 represented by:					
Gross book value	2,052,806	3,111,547	370,014	361,829	5,896,196
Accumulated depreciation, amortisation and impairment	(262)	(473,955)	(73,331)	(226,498)	(774,046)
Total	2,052,544	2,637,592	296,683	135,331	5,122,150
Carrying amount of right-of-use assets	907	989,427	6,026	-	996,360

1. The carrying amount of computer software included \$1.176m of purchased software and \$134.155m of internally generated software.

No indicators of impairment were identified for land and buildings, plant and equipment, and computer software.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 3.2A: Reconciliation of the opening and closing balances of land and buildings, plant and equipment and computer software (continued)

Accounting Policy

Non-financial assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken.

Non-financial assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

Lease Right of Use (ROU) Assets

Lease ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for as separate asset classes to the corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

Lease ROU assets continue to be measured at cost after initial recognition. An impairment review is undertaken for any ROU lease asset that shows indicators of impairment and an impairment loss is recognised against any ROU lease asset that is impaired.

Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than \$5,000 (2023: \$5,000), which are expensed in the year of acquisition.

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in property leases taken up by DFAT where there exists an obligation to restore the property to its original condition on termination of the lease. These costs are included in the value of DFAT's leasehold improvements with a corresponding provision for the 'make good' disclosed in Note 3.5A: Provision for restoration.

Depreciation

Depreciable property, plant and equipment assets are written-down to their estimated residual values over their estimated useful lives to DFAT using, in all cases, the straight-line method of depreciation. Depreciation and amortisation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following typical useful lives:

Asset Class	2024	2023
Buildings	Based on remaining useful life	Based on remaining useful life
Leasehold Improvements	Lesser of lease term or up to 15 years	Lesser of lease term or up to 15 years
ROU Assets	Lesser of lease term or useful life	Lesser of lease term or useful life
Plant and Equipment (other than Works of Art)	3 to 25 years	3 to 25 years
Plant and Equipment (Works of Art)	100 years	100 years

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****Note 3.2A: Reconciliation of the opening and closing balances of land and buildings, plant and equipment and computer software (continued)***Revaluations*

Following initial recognition at cost, land and buildings, plant and equipment (excluding ROU assets) are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure the carrying amount of assets did not differ materially from the assets' fair value as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

The Commonwealth owned, non-Defence overseas property estate, comprising both land and buildings, and managed by the Overseas Property Office (OPO), is subject to a three-year rolling revaluation cycle in which each property is subject to a full revaluation once in the cycle. The top 20 by value property assets receive a desktop update as a minimum each year, with the remaining properties subject to a market review. A desktop report is required where there has been material movement in the market in excess of 10 per cent over the past 12 months, or when substantial works have been undertaken on an asset. Where a property is not required to be professionally valued due to being outside the top 20, out of cycle or not having experienced a market movement in excess of 10 per cent, a management revaluation is undertaken largely to recognise foreign exchange movements since the last professional revaluation.

Restrictions on Title

Due to the diplomatic nature of the overseas property portfolio, some properties have restrictions on title. Restrictions on title vary depending on local Government rules and regulations, such as conditions that prohibits the Commonwealth of Australia from profiting from sale of land. Whilst the effect of restrictions on some titles can be quantified, there are others that cannot, such as those titles held in limited or unsophisticated markets. As part of the valuation process, consideration is given to the restrictions on title.

The other tangible assets are subject to revaluation every three years by class based on the following cycle:

	Asset Class to be Revalued
Year 1	Vehicles / Plant and Equipment / Furniture and Fittings / Office Equipment
Year 2	Works of Art / Leasehold Improvements
Year 3	IT Equipment / Special Assets

DFAT has engaged CBRE Valuation Pty Ltd (CBRE) to undertake the revaluation of land and buildings and Jones Lang LaSalle Incorporated (JLL) to undertake the revaluation of other tangible assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reversed a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the re-valued amount. Assets held overseas are valued in local currencies and translated into Australian dollars at the exchange rates current at revaluation date.

Derecognition

An item of land and buildings, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use.

Department of Foreign Affairs and Trade

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 3.2A: Reconciliation of the opening and closing balances of land and buildings, plant and equipment and computer software (continued)

Impairment

All assets were assessed for impairment at 30 June 2024. Where indications of impairment existed, the asset's recoverable amount was estimated and an impairment adjustment made if the asset's recoverable amount was less than its carrying amount. The recoverable amount of any asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if DFAT were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Computer software

DFAT's computer software comprises purchased and internally developed software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses. Software is amortised on a straight-line basis over its anticipated useful life. The useful life of DFAT's software is 5 to 10 years (2023: 5 to 10 years). All software assets were assessed for indications of impairment as at 30 June 2024.

Assets held for sale

Non-current assets are classified as held for sale if the carrying amount is to be recovered principally through a sale transaction rather than through continuing use. On classification as held for sale, the asset is measured at the lower of its carrying amount and fair value less costs to sell. Any write down to fair value less costs to sell is recognised as an impairment loss. Assets which have been classified as held for sale are no longer subject to depreciation or amortisation.

Assets Under Construction

Assets under construction (AUC) are recorded at acquisition cost. They include expenditure to date on various capital projects carried as AUC. AUC projects are reviewed annually for indicators of impairment and all tangible AUC older than 12 months prior to the reporting date are externally revalued to fair value. Computer software AUC are reviewed through an internal monthly process. Prior to rollout into service, the accumulated AUC balance is reviewed to ensure accurate capitalisation of built or purchased assets.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2024	2023
	\$'000	\$'000
<u>Note 3.2B: Inventories</u>		
Inventories held for sale		
Finished goods	51,997	19,058
Total inventories	<u>51,997</u>	<u>19,058</u>

The department records passport materials as inventories held for sale. During 2024, \$59.579m of inventory held for sale was consumed (2023: \$72.851m) and no inventory was written off in the current financial year (2023: \$0.838m).

Accounting policy

Inventories held for sale are valued at cost. Costs incurred in bringing each item of inventory to its present location and condition include the cost of direct materials and labour plus attributable costs that can be allocated on a reasonable basis.

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****3.3 Payables**

	2024 \$'000	2023 \$'000
<u>Note 3.3A: Suppliers</u>		
Trade creditors and accruals	140,919	143,561
Other	3,124	1,701
Total suppliers	144,043	145,262

Settlement terms for trade creditors were within 20 days (2023: 20 days).

Note 3.3B: Other payables

Wages and salaries	21,624	21,266
Superannuation	6,626	6,147
Separations and redundancies	142	-
Unearned income	56,244	58,077
Other	1,038	3,699
Total other payables	85,674	89,189

Accounting policy

Payables are classified as other financial liabilities and are recognised and measured at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

The liability for wages and salaries and superannuation recognised as at 30 June 2024 represents outstanding amounts and contributions for the final payroll fortnight of the financial year.

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****3.4 Leases**

	2024	2023
	\$'000	\$'000
Note 3.4A: Leases		
Lease liabilities		
Land	969	1,059
Buildings	999,978	1,064,642
Plant and equipment	4,261	5,919
Total leases	1,005,208	1,071,620
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	149,743	153,721
Between 1 to 5 years	395,280	425,148
More than 5 years	557,878	600,125
Adjustment for discount	(97,693)	(107,374)
Total leases	1,005,208	1,071,620

Total cash outflow for leases for the year ended 30 June 2024 was \$174.934m (2023: \$167.200m).

DFAT in its capacity as lessee has 97 leases with fixed price escalation clauses (2023: 91) and 452 leases with extension options (2023: 470). It is assumed DFAT will take all of the extension options if they are available, and it has been reflected in the lease liabilities calculations.

Accounting Policy

For all new contracts entered into, DFAT considers whether the contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the department's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the re-assessment or modification.

Department of Foreign Affairs and Trade

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3.5 Provisions

	2024 \$'000	2023 \$'000
Note 3.5A: Provision for restoration		
Provision for restoration obligations	45,914	45,820
Total other provisions	45,914	45,820
Provision for restoration		
As at 1 July 2023	45,820	42,724
Additional provisions made	1,020	203
Amounts reversed	(3,689)	(841)
Revaluation of provision	2,061	1,175
Changes in foreign exchange rates	(738)	1,252
Unwinding of discount	1,440	1,307
Total as at 30 June 2024	45,914	45,820

The entity currently has 70 (2023: 67) agreements for the leasing of premises which have provisions requiring the entity to restore the premises to their original condition at the conclusion of the lease. The entity has made a provision to reflect the present value of this obligation.

Accounting Policy

For a number of property leases, DFAT has obligations to restore to their original condition or makegood leasehold improvements. These are assessed on a site-by-site basis in line with the relevant clauses of the underlying lease, with fair value calculated based on estimated costs per square metre at the time the makegood obligation falls due, discounted to present value.

DFAT engages an independent expert to assist in the valuation of the estimated costs to makegood. The total provision is reviewed at the end of each reporting period and adjusted to reflect the current best estimate. Where the adjustment relates to the revaluation of the provision and there is sufficient related asset revaluation surplus for the associated leasehold improvement assets, the adjustment is recorded against the asset revaluation reserve. All other adjustments are recognised in the Statement of Comprehensive Income.

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****4. Assets and Liabilities Administered on Behalf of Government****4.1 Administered - Financial Assets**

	2024	2023
	\$'000	\$'000
Note 4.1A: Cash and cash equivalents		
Cash on hand or on deposit	20,493	5,026
Cash in special accounts held in the OPA	72,385	85,578
Total cash and cash equivalents	92,878	90,604

Accounting policy

The closing balance of cash in special accounts does not include amounts held in trust of \$7.608m (2023: \$0.930m). See Note 5.2A: Special accounts and Note 5.2B: Assets held in trust for more information.

Note 4.1B: Receivables and loans**Receivables**

Passport fines	9	9
Scholarship debts	6,513	5,947
Statutory receivables	20,453	18,258
Net position of EFA - NIA	-	32,758
Other	2,858	1,133
Total receivables	29,833	58,105

Loans

Concessional loan receivable - AIPRD ¹	178,426	173,832
Other - travellers emergency loans	7,640	7,628
Total loans	186,066	181,460

Total receivables and loans (gross)	215,899	239,565
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Less impairment allowance

Advances and loans - travellers emergency loans	(5,965)	(6,644)
Other receivables - external parties	(6,552)	(5,956)

Total impairment allowance	(12,517)	(12,600)
Total receivables (net)	203,382	226,965

The impairment loss allowance is based on an assessment of debts outstanding and is predominantly aged more than 90 days.

1. Australia and Indonesia Partnership for Reconstruction and Development (AIPRD)

Department of Foreign Affairs and Trade

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 4.1B: Receivables and loans (continued)**Reconciliation of the impairment loss allowance****Movements in relation to 2024**

	Advances and loans \$'000	Other receivables - external parties \$'000	Total \$'000
Opening balance	6,644	5,956	12,600
Amounts impaired	-	596	596
Amounts recovered and reversed	(679)	-	(679)
Closing balance	5,965	6,552	12,517

Movements in relation to 2023

	Advances and loans \$'000	Other receivables - external parties \$'000	Total \$'000
Opening balance	7,741	4,447	12,188
Amounts impaired	-	1,509	1,509
Amounts recovered and reversed	(1,097)	-	(1,097)
Closing balance	6,644	5,956	12,600

Accounting Policy*Receivables and loans*

Consistent with DFAT's outcomes, long-term loans are provided to other entities at concessional rates. On DFAT providing these loans, differences between the nominal value of the loan subscription and the fair value of the associated assets are recorded in the administered schedule of comprehensive income as an expense administered on behalf of Government.

Where loans and receivables are not subject to concessional treatment, they are carried at amortised cost using the effective interest method. Gains and losses due to impairment, de-recognition and amortisation are recognised through profit or loss.

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

	2024	2023
	\$'000	\$'000
Note 4.1C: Investments		
Non-monetary IDA and ADF Subscriptions - fair value through Other Comprehensive Income	2,330,401	1,803,717
EFA - Commercial Account	616,409	597,529
Tourism Australia	20,121	23,293
Australian Development Investments Fund	44,202	22,350
Total investments	3,011,133	2,446,889

Accounting Policy

Administered investments are measured at their fair value through other comprehensive income as at 30 June 2024. Administered investments in subsidiaries, joint ventures and associates are not consolidated because their consolidation is relevant only at the whole-of-Government level. Financial instruments are recognised on a trade date basis.

Non-monetary International Development Association (IDA) and Asian Development Fund (ADF) Subscriptions

The Australian Government holds these investments long-term for policy reasons, with the issuers being partner foreign governments and multilateral aid organisations including the IDA and the ADF. The investment represents subscription-based membership rights held by the Australian Government in accordance with the articles of association for the IDA and the ADF.

The subscriptions to the IDA and the ADF are classified as equity investments and have been reclassified at fair value through other comprehensive income under AASB 9 *Financial Instruments*. There is no intention to trade these investments, as there is no observable market value for them. DFAT, based on independent expert valuation advice, values the investment on a discounted cash flow basis. The basis assumes the redemption of the Commonwealth's pro-rata share of the outstanding loan principal for each fund. The redemption basis is consistent with the withdrawal provisions of the articles of association with the IDA and the ADF.

The discount rate used to equate the future cash flows to a present value reflects the risk adjusted rate of return demanded by a hypothetical investor. The discount rate range uses the "build up method" based on the following components: risk free rate (20 year US Government bond rate), currency risk premium, sovereign risk premium and liquidity risk premium. Changes in fair value are recognised directly in the Administered Reconciliation Schedule. Foreign currency movements and impairment losses and reversals are recorded in the Administered Schedule of Comprehensive Income.

EFA – Commercial Account

EFA's principal activity is the provision of competitive finance and insurance services to Australian exporters and Australian companies investing in new projects overseas. The Australian Government guarantees to EFA's creditors the payment of monies payable by EFA on the Commercial Account. The Minister for Trade and Tourism has the powers to determine and instruct EFA to pay a dividend in accordance with section 55(1) of the EFIC Act. Fair value has been taken to be the Australian Government's proportional interest in the net assets of EFA as at the end of the reporting period.

Tourism Australia

Tourism Australia is the Australian Government agency responsible for attracting international visitors to Australia, both for leisure and business events. DFAT administers Tourism Australia on behalf of the Government for oversight and management purposes and to improve linkages internationally. Funding appropriated to DFAT for Tourism Australia is disclosed as Payments to corporate Commonwealth entities in the Administered Schedule of Comprehensive Income. Fair value has been taken to be the Australian Government's interest in the net assets of Tourism Australia as at the end of the reporting period.

Australian Development Investments Fund (ADI)

ADI is a development financing mechanism for the Australian Government. It provides investment capital and technical assistance to financial intermediaries who in turn provide access to financing for small and medium enterprises in South Asia, Southeast Asia and the Pacific. Value is based on fair value of net assets which has been adjusted for current market conditions.

Department of Foreign Affairs and Trade

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

4.2 Administered - Non-Financial Assets**Note 4.2A: Reconciliation of the opening and closing balances for computer software**

	2024	2023
	\$'000	\$'000
As at 1 July		
Gross book value	13,144	13,144
Accumulated depreciation, amortisation & impairment	(12,905)	(12,666)
Net book value 1 July	239	478
Depreciation & amortisation expenses	(80)	(239)
Net book value 30 June	159	239
Net book value as of 30 June represented by		
Gross book value	13,144	13,144
Accumulated depreciation, amortisation & impairment	(12,985)	(12,905)
Net book value 30 June	159	239

No indicators of impairment were identified for computer software in 2024 (2023: nil).

Accounting Policy

Accounting policies are included in Note 3.2: Non-Financial Assets.

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****4.3 Administered - Payables**

	2024 \$'000	2023 \$'000
Note 4.3A: Grants		
Multilateral grants payable - fair value through profit or loss	808,700	982,219
Total grants	808,700	982,219
Grants are expected to be settled in		
No more than 12 months	245,198	216,672
More than 12 months	563,502	765,547
Total grants	808,700	982,219
Note 4.3B: Other payables		
Multilateral contributions - fair value through profit or loss	569,380	698,560
International development assistance	150,153	181,951
Other payables	3,334	3,115
Total other payables	722,867	883,626

Accounting Policy

Financial liabilities are classified either at fair value through profit or loss, or as other financial liabilities. Financial liabilities are recognised and derecognised upon 'Trade Date'.

Financial liabilities at fair value through profit or loss include multilateral grants payable and multilateral contributions payable. Financial liabilities at fair value through profit or loss are initially measured at fair value. Subsequent fair value adjustments are recognised in profit or loss.

Other financial liabilities include trade creditors and accruals and are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period.

Department of Foreign Affairs and Trade

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

4.4 Administered - Provisions		
	2024	2023
	\$'000	\$'000
Note 4.4A: EFA NIA provisions		
NIA financial guarantee provision	77,327	92,918
Total other provisions	77,327	92,918
Administered Provisions		
		NIA financial guarantee provision \$'000
Carrying amount 1 July 2023		92,918
Additional provisions made		91,424
Amounts used		(74,257)
Amounts reversed		(32,758)
Closing balance 30 June 2024		77,327

Accounting Policy*NIA financial guarantee provision*

Part 5 of the EFIC Act provides for the Minister for Trade and Tourism to give an approval or direction to EFA to undertake any transaction that the Minister considers is in the national interest. Such transactions may relate to a class of business which EFA is not authorised to undertake, or involve terms and conditions EFA would not accept in the normal course of business on its Commercial Account. EFA manages these transactions on the NIA. For these transactions, the credit risk is borne by the Government and the funding risk is borne by EFA on the Commercial Account. Accordingly, premium or other income arising from these transactions are paid by EFA to the Government. EFA recovers from the Government the costs of administration and any losses incurred in respect of such business. Loans on the NIA are funded from the EFA Commercial Account at fair value. The amount disclosed above reflects the Commonwealth's exposure on business undertaken on the NIA. It reflects the net amount of: a) Assets in the form of loans to and rescheduled credit insurance debts owing by foreign governments, commitment fees on loans received by EFA but not yet paid to the Commonwealth and bond premiums receivable from exports; and, b) liabilities relating to the reimbursement to EFA for debt forgiveness on loans, provisions for unearned income on loan premiums, accrued expenses including EFA administration fees and other creditors.

DFAT recognises a provision for the estimates of any future cash outflows that may result from loan defaults, valuation losses, future estimated credit losses (ECL) or make-whole payments required for transactions on the NIA. DFAT recognises these transactions as provisions when it becomes probable that a payment will be required, with the expense on initial recognition and any movements in the provision recognised in the Administered Schedule of Comprehensive Income as an expense. When DFAT is required to make a payment to settle any loss, it is first applied to the provision and any excess amounts will be recorded as an administered expense. Other NIA flows to and from Government have been netted off against this provision.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

5. Funding
5.1 Appropriations

Note 5.1A: Annual appropriations (recoverable GST exclusive¹)

Annual Appropriations for 2024					Variance ¹ \$'000
	Annual Appropriation \$'000	Adjustments (Section 74 and 75 PGPA Act) ⁵ \$'000	Total appropriation \$'000	Appropriation applied in 2024 (current and prior years) \$'000	
Departmental²					
Ordinary annual services	2,033,169	154,837	2,188,006	(2,165,534)	22,472
Capital budget ³	83,730	-	83,730	(79,733)	3,997
Equity	147,723	-	147,723	(80,201)	67,522
Total departmental	2,264,622	154,837	2,419,459	(2,325,468)	93,991
Administered					
Ordinary annual services					
Administered items ^{4,6}	4,643,078	-	4,643,078	(4,444,975)	198,103
Payments to corporate Commonwealth entities	148,291	-	148,291	(148,291)	-
Other services					
Administered assets and liabilities	26,351	-	26,351	(26,351)	-
Total administered	4,817,720	-	4,817,720	(4,619,617)	198,103

1. Variances in appropriation may result from using prior year non-lapsed appropriations to fund operating, capital and equity expenditure incurred in the current financial year, making payments for benefits to be received in future years and where obligations in the current financial year are not settled by financial year end.

2. In 2023-24, there were adjustments that met the recognition criteria of a formal addition or reduction in revenue, capital budget or in equity but at law the appropriations had not been amended before the end of the reporting period as Departmental appropriations do not lapse at financial year end. The adjustments were: an increase to revenue of \$13.081m relating to no-win / no-loss funding for foreign exchange; a decrease to revenue of \$5.056m relating to no-win / no-loss funding for FBT payable on living away from home allowance; and, a decrease to revenue of \$14.362m relating to no-win / no-loss funding for security related operating expenditure overseas. A net decrease in appropriation of \$6.337m will be applied against 2023-24 Appropriation Act (No.1). A reduction in equity of \$34.149m relating to no-win / no-loss funding for Security Baghdad capital projects will be applied against 2023-24 Appropriation Act (No.2).

3. Departmental Capital Budgets are appropriated through Appropriations Acts (No. 1). They form part of the ordinary annual services, and are not separately identified in the Appropriations Acts.

4. Commonwealth Superannuation Corporation (CSC) spends money from the Consolidated Revenue Fund on behalf of DFAT in accordance with the Papua New Guinea (Staffing Assistance) Act 1973. In 2023-24 CSC has drawn down \$2,787m from DFAT's administered appropriation. This amount is included in the appropriation applied amount above.

5. In departmental an increase of \$59,594 million of section 74 adjustment and decrease of \$27,000 of Section 75 transfer will be applied against 2023-24 Appropriation Act (No.1), an increase of \$8,857m of section 74 adjustment will be applied against 2023-24 Appropriation Act (No.3) and an increase of \$86,412m of section 74 adjustment will be applied against 2023-24 Appropriation Act (No.5).

6. On 24 June 2024, \$14,204m of administered appropriation was withheld under section 51 of the PGPA Act due to a movement of funds and reclassification decision.

Department of Foreign Affairs and Trade NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 5.1A: Annual appropriations ('recoverable GST exclusive') (continued)

Annual Appropriations for 2023

	Annual Appropriation \$'000	Adjustments (Section 74 and 75 PGPA Act) ⁵ \$'000	Total appropriation \$'000	Appropriation applied in 2023 (current and prior years) \$'000	Variance ¹ \$'000
Departmental²					
Ordinary annual services	1,960,122	139,042	2,099,164	(2,083,448)	15,716
Capital budget ³	71,235	-	71,235	(71,235)	-
Equity	75,796	-	75,796	(174,173)	(98,377)
Total departmental	2,107,153	139,042	2,246,195	(2,328,856)	(82,661)
Administered					
Ordinary annual services	528	-	528	-	528
Capital budget ³	4,439,039	(25,257)	4,413,782	(4,334,585)	79,197
Administered items ⁴	139,643	-	139,643	(139,643)	-
Payments to corporate Commonwealth entities					
Other services	7,548	-	7,548	(7,548)	-
Administered assets and liabilities					
Total administered	4,586,758	(25,257)	4,561,501	(4,481,776)	79,725

1. Variances in appropriation may result from using prior year non-lapsed appropriations to fund operating, capital and equity expenditure incurred in the current financial year, making payments for benefits to be received in future years and where obligations in the current financial year are not settled by financial year end.

2. In 2022-23, there were adjustments that met the recognition criteria of a formal addition or reduction in revenue, capital budget or in equity but at law the appropriations had not been amended before the end of the reporting period as Departmental appropriations do not lapse at financial year end. The adjustments were: an increase to revenue of \$24,596m relating to no-win / no-loss funding for foreign exchange; an increase to revenue of \$15,530m relating to no-win / no-loss funding for the Passport Funding Agreement; a decrease to revenue of \$27,383m relating to no-win / no-loss funding for FBT payable on living away from home allowance; a decrease to revenue of \$35,407m relating to no-win / no-loss funding for security related operating expenditure overseas; and, a reduction in equity of \$5,306m relating to no-win / no-loss funding for Security Kabul capital projects. A net decrease in appropriation of \$22,663m through a quarantine and a decrease of \$8,009m withheld under section 51 have been applied against 2022-23 Supply Act (No. 3).

3. Departmental Capital Budgets are appropriated through Supply Act (No. 1 and No. 3) and Appropriations Acts (No. 1). They form part of the ordinary annual services and are not separately identified in the Supply and Appropriations Acts.

4. Commonwealth Superannuation Corporation (CSC) spends money from the Consolidated Revenue Fund on behalf of DFAT in accordance with the Papua New Guinea (Staffing Assistance) Act 1973. In 2022-23 CSC has drawn down \$2,893m from DFAT's administered appropriation. This amount is included in the appropriation applied amount above.

5. In departmental an increase of \$34,081m of section 74 adjustment and a decrease of \$7,477m of section 75 transfer have been applied against 2022-23 Supply Act (No. 1). An increase of \$112,438m of section 74 adjustment has been applied against 2022-23 Supply Act (No. 3). In administered a decrease of \$14,674m has been applied against 2022-23 Supply Act (No. 1) and a decrease of \$10,583m against Supply Act (No. 3) for section 75 transfers.

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****Note 5.1B: Unspent annual appropriations ('recoverable GST exclusive')**

	2024	2023
	\$'000	\$'000
Departmental		
Appropriation Act (No. 1) 2020-21 ¹	-	128,478
Appropriation Act (No. 2) 2020-21 ²	-	1,807
Appropriation Act (No. 1) 2021-22 ³	109,704	109,704
Appropriation Act (No. 2) 2021-22 ⁴	14,103	14,103
Appropriation Act (No. 2) 2022-23	-	16,517
Supply Act (No. 2) 2022-23	-	3,337
Supply Act (No. 3) 2022-23 ⁵	30,672	465,019
Supply Act (No. 4) 2022-23 ⁶	5,306	34,579
Supply Act (No. 3) 2022-23 - Cash at bank and on hand	-	117,250
Appropriation Act (No. 1) 2023-24 ⁷	432,141	-
Appropriation Act (No. 1) 2023-24 -DCB	3,997	-
Appropriation Act (No. 2) 2023-24 ⁸	116,650	-
Appropriation Act (No. 1) 2023-24 - Cash at bank and on hand	139,336	-
Total departmental	851,909	890,794

1. Appropriation Act (No. 1) 2020-21 includes \$128.478m repealed on 1 July 2023.
2. Appropriation Act (No. 2) 2020-21 includes \$1.807m repealed on 1 July 2023.
3. Appropriation Act (No. 1) 2021-22 includes \$109.704m withheld under section 51.
4. Appropriation Act (No. 2) 2021-22 includes \$14.103m withheld under section 51.
5. Supply Act (No. 3) 2022-23 includes \$30.672m withheld under section 51.
6. Supply Act (No. 4) 2022-23 includes \$5.306m withheld under section 51.
7. Appropriation Act (No. 1) 2023-24 includes \$6.337m which is quarantined.
8. Appropriation Act (No. 2) 2023-24 includes \$34.149m which is quarantined.

DFAT has in place a number of no-win / no-loss funding agreements due to the complex and variable environment the department operates in overseas. The difference between the balance of departmental appropriation receivable disclosed in Note 3.1B: Trade and other receivables and the above balance on unspent annual appropriations is due to these agreements and cash at bank and on hand. Adjustments relating to the no-win / no-loss agreements are recognised as formal additions or reductions in DFAT's accounts.

Department of Foreign Affairs and Trade

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 5.1B: Unspent annual appropriations ('recoverable GST exclusive') (continued)

	2024	2023
	\$'000	\$'000
Administered		
Supply Act (No. 1) 2020-2021 ¹	-	52,148
Supply Act (No. 1) 2020-2021 - ACB ¹	-	308
Appropriation Act (No. 1) 2020-21 ¹	-	157,495
Appropriation Act (No. 1) 2020-21 - ACB ¹	-	220
Appropriation Act (No. 3) 2020-21 ¹	-	25,219
Appropriation Act (No. 1) 2021-22	91,534	91,534
Appropriation Act (No. 1) 2021-22 - ACB	528	528
Supply Act (No. 1) 2022-23 - ACB ²	220	220
Supply Act (No. 3) 2022-23 ³	124,566	375,536
Supply Act (No. 3) 2022-23 - ACB ⁴	308	308
Appropriation Act (No. 1) 2022-23 - Cash at bank and on hand	-	5,026
Appropriation Act (No. 1) 2023-24 ⁵	315,409	-
Appropriation Act (No. 3) 2023-24 ⁶	133,664	-
Appropriation Act (No. 1) 2023-24 - Cash at bank and on hand	20,493	-
Total administered	686,722	708,542

1. Supply Act (No. 1) 2020-21, Supply Act (No. 1) 2020-21 ACB, Appropriation Act (No. 1) 2020-21, Appropriation Act (No. 1) 2020-21 ACB and Appropriation Act (No. 3) 2020-21 were repealed on 1 July 2023.

2. Supply Act (No. 1) 2022-23 ACB includes \$0.220m withheld under section 51.

3. Supply Act (No. 3) 2022-23 includes \$35.681m withheld under section 51.

4. Supply Act (No. 3) 2022-23 ACB includes \$0.308m withheld under section 51.

5. Appropriation Act (No. 1) 2023-24 includes \$14.204m withheld under section 51 approved on 24 June 2024 which relates to a movement of funds and reclassification decision.

6. Appropriation Act (No. 3) 2023-24 includes \$133.664m withheld under administrative quarantine pending formal withholding under section 51 for the NIA Make-Whole arrangement.

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****Note 5.1C: Special appropriations ('recoverable GST exclusive')**

Authority	Type	Purpose	Appropriation applied	
			2024	2023
			\$'000	\$'000
<i>Export Finance and Insurance Corporation (Efic) Act 1991 s.54(10), Administered</i>	Unlimited Amount	For the payment by the Commonwealth to EFA of amounts equal to the amount of capital determined by the EFA Board as necessary to overcome the inadequacies, in the moneys or other assets of EFA to meet the expected liabilities, losses or claims against EFA.	-	-
<i>Public Governance, Performance and Accountability Act 2013 s77, Administered¹</i>	Refund	To provide an appropriation where an Act or other law requires or permits the repayment of an amount received by the Commonwealth and apart from this section there is no specific appropriation for the repayment.	1,335	1,715
<i>Special Appropriation - Official Development Assistance Multilateral Replenishment Obligations (Special Appropriation) Act 2020 - s6 official development payments, Administered²</i>	Unlimited Amount	To provide an appropriation for the payment of Official Development Assistance Multilateral Replenishment encashment obligations	373,078	341,394
Total special appropriation applied			374,413	343,109

1. DFAT uses section 77 of the PGPA Act to make refunds of passport and consular fees in certain circumstances, where there is no other specific appropriation available to make the repayment.

2. On 16 June 2020 the Official Development Assistance Multilateral Replenishments Obligations (Special Appropriation) Act 2020 came into effect. The Act allows funding out of the Consolidated Revenue Fund for expenditure in relation to Australia's official development assistance multilateral replenishment obligations and for related purposes. Previously these expenses were funded from Appropriation Act 1.

DFAT also holds a special appropriation under section 5 *International Fund for Agricultural Development Act 1977*. This appropriation has not been drawn on in either the current or prior year.

Department of Foreign Affairs and Trade

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

5.2 Special AccountsNote 5.2A: Special accounts ('recoverable GST exclusive')

	Overseas property special account ¹ (Departmental)		DFAT Services for Other Entities and Trust Moneys (SOETM) Special Account 2019 ² (Administered)	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Balance brought forward from previous period	476,916	413,898	86,465	4,760
Increases	135,829	256,690	33,799	96,680
Total increases	135,829	256,690	33,799	96,680
Available for payments	612,745	670,588	120,264	101,440
Decreases				
Administered	-	-	(40,214)	(14,975)
Departmental	(154,544)	(193,672)	-	-
Total decreases	(154,544)	(193,672)	(40,214)	(14,975)
Total balance carried to the next period	458,201	476,916	80,050	86,465
Balance represented by:				
Cash held in entity bank accounts	4,310	5,949	100	-
Cash held in the Official Public Account	453,891	470,967	79,950	86,465
Total balance carried to the next period	458,201	476,916	80,050	86,465

	Consular services special account ³ (Administered)	
	2024 \$'000	2023 \$'000
Balance brought forward from previous period	43	94
Increases	67	76
Total increases	67	76
Available for payments	110	170
Decreases		
Administered	(67)	(127)
Total decreases	(67)	(127)
Total balance carried to the next period	43	43
Balance represented by:		
Cash held in entity bank accounts	-	-
Cash held in the Official Public Account	43	43
Total balance carried to the next period	43	43

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

Note 5.2A: Special accounts ('recoverable GST exclusive') (continued)

1. Appropriation: *Public Governance, Performance and Accountability Act 2013* section 78
Establishing Instrument: PGPA Act Determination (Establishment of Overseas Property Special Account 2017)
Purpose:
 - a) acquire, lease, construct, manage, operate, repair, maintain, divest, finance, identify or advise on, and undertake any other activities in relation to, the real property of the Commonwealth outside Australia;
 - b) repay to an original payer amounts credited to the special account or to the former special account, after any necessary payments made for the purposes mentioned in paragraph (a);
 - c) carry out activities that are incidental to a purpose mentioned in paragraph (a);
 - d) reduce the balance of the Special Account (and, therefore, the available appropriation for the Account) without making a real or notional payment, including to give effect to the remittance of amounts to the Official Public Account as agreed between the Finance Minister and the responsible minister; and
 - e) repay amounts where an Act or other law requires or permits the repayment of an amount received.

2. Appropriation: *Public Governance, Performance and Accountability Act 2013* section 78
Establishing Instrument: PGPA Act Determination (DFAT SOETM Special Account 2019)
Purpose:
 - a) to disburse an amount held on trust or otherwise for the benefit of a person other than the Commonwealth;
 - b) to disburse an amount in connection with services performed for or on behalf of other governments and bodies, including Commonwealth entities;
 - c) to disburse an amount in connection with joint activities performed for, on behalf of, or together with, another Commonwealth entity, Commonwealth company, another government, organisation or person;
 - d) to disburse an amount in connection with an agreement between the Commonwealth and another government;
 - e) to repay an amount where a court order, Act or other law requires or permits the repayment of an amount received; and
 - f) to reduce the balance of the special account (and, therefore, the available appropriation for the special account) without making a real or notional payment.

The SOETM Special Account includes the balance of funds held in trust for overseas governments via delegated co-operation agreements and for private individuals for amounts being transferred back to Australia in accordance with established policy. These amounts are \$7,564,539.17 and \$nil respectively and have, therefore, been excluded from presentation in the Administered Financial Statements.

3. Appropriation: *Public Governance, Performance and Accountability Act 2013* section 78
Establishing Instrument: PGPA Act (Consular Services Special Account 2015 - Establishment) Determination 2015/05
Purpose:
 - a) providing assistance to Australian citizens and permanent residents overseas:
 - i. in circumstances of urgency; and
 - ii. when commercial money transfer services are unavailable or inappropriate.
 - b) to repay to an original payer amounts credited to the Special Account and residual after any necessary payments have been made under paragraph (a);
 - c) activities that are incidental to a purpose mentioned in paragraphs (a) or (b);
 - d) to reduce the balance of the Special Account (and, therefore, the available appropriation for that Account) without making a real or notional payment; and
 - e) to repay amounts where an Act or other law requires or permits the repayment of an amount received.

The entire balance of the Consular Special Account \$0.043m is held in trust.

Department of Foreign Affairs and Trade

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2024	2023
	\$'000	\$'000
<u>Note 5.2B: Assets held in trust</u>		
As at 1 July	930	4,529
Receipts	31,776	7,668
Payments	(25,098)	(11,267)
Total as at 30 June	7,608	930
Total assets held in trust	7,608	930

Accounting policy

All trust funds are held as cash within special accounts in OPA for the benefit of third parties. The SOETM Special Account includes the balance of funds held in trust for overseas governments via delegated co-operation agreements (\$7.565m) and for private individuals for amounts being transferred back to Australia in accordance with established policy. Consular trust funds (\$0.043m) are held to provide assistance to Australian citizens and permanent residents overseas in circumstances of urgency, or when commercial money transfer services are unavailable or inappropriate.

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****6. People and Relationships****6.1 Employee Provisions**

	2024 \$'000	2023 \$'000
Note 6.1A: Employee provisions		
Leave	240,563	237,860
Separations and redundancies	25,393	25,531
Superannuation	23,200	23,543
Other employee provisions	55,057	31,163
Total employee provisions	344,213	318,097

Accounting policy

Liabilities for short-term employee benefits and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including DFAT's employer superannuation contribution rates and other employment on-costs, to the extent that the leave is likely to be taken during service rather than paid out on separation.

The liability for long service leave has been determined with reference to the work of an actuary as at 31 October 2022. The estimate of the present value of the liability takes into account attrition rates, pay increases through promotion and inflation. DFAT engages an actuary every three years unless it is assessed that there is a material movement in DFAT's staff profile.

Separation and Redundancy

In some countries, locally engaged staff employed by DFAT at overseas posts are entitled to separation benefits under local labour laws. DFAT provides for these separation benefits, and they have been classified as an employee benefit.

DFAT recognises a provision for redundancy when a decision by management has been made and affected employees have been informed that DFAT will carry out those terminations of employment.

Superannuation

The Australian-based staff of DFAT are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), the Public Sector Superannuation accumulation plan (PSSap), or other superannuation schemes. The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap and the other superannuation schemes are defined contribution schemes.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the DFAT of Finance's administered schedules and notes.

DFAT makes employer contributions to the employee superannuation schemes at rates determined by the Government. For defined benefit scheme employer contribution rates are determined by an actuary to be sufficient to meet the current cost to the Government. DFAT accounts for these as if they were contributions to defined contributions schemes.

Where required, DFAT makes superannuation contributions for locally engaged staff overseas to comply with local labour laws. Australian based staff who are engaged on a temporary basis and locally engaged staff overseas who are considered to be Australian residents for taxation purposes have compulsory employer superannuation contributions made on their behalf by DFAT.

Department of Foreign Affairs and Trade

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2024	2023
	\$'000	\$'000
<u>Note 6.1B: Administered employee provisions</u>		
Leave	9,289	6,954
Superannuation	801	642
Separations and redundancies	6,777	5,895
Defined benefit pension schemes	57,274	62,757
Total administered employee provisions	74,141	76,248

Accounting Policy

DFAT administers defined benefit pension schemes for some locally engaged staff in Washington, Ottawa, London, Port Louis and New Delhi on behalf of the Australian Government. DFAT recognises an administered liability for the present values of the Government's expected future payments arising from the unfunded components of the Washington, Ottawa, London and Port Louis Pension Schemes and the New Delhi Gratuity Scheme.

Increases in the accrued benefits liability, pursuant to regular estimates of the liability taking account of actuarial reviews, are recognised as an expense and classified as employee superannuation expense. Defined benefit pension schemes are measured at the net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

Re-measurement of the net defined benefit obligation is recognised in other comprehensive income as outlined in AASB 119 *Employee Benefits*. DFAT engages actuaries to estimate the unfunded provisions and expected future cash flows as at the end of the reporting period each year. More details on the defined benefit pension schemes are included in Note 7.6: Administered – Defined Benefit Pension Schemes.

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

6.2 Key Management Personnel Remuneration

DFAT’s key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of the department. DFAT has determined the KMP to be the Secretary, Associate Secretary and Deputy Secretaries. Key management personnel remuneration is reported in the table below:

	2024	2023
	\$'000	\$'000
Short-term employee benefits	3,737	3,541
Post-employment benefits	572	514
Other long-term employee benefits	86	85
Total key management personnel remuneration expenses¹	4,395	4,140

The department recognises 8 positions as key management personnel in 2024 (2023: 8). The total number of personnel that occupied key management personnel positions in 2024, included in the above table is 9 (2023: 12).

1. The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio Ministers. The Portfolio Ministers remuneration and other benefits are set by the Remuneration Tribunal and are not paid by DFAT.

6.3 Related Party Disclosures

Related party relationships

DFAT is an Australian Government controlled entity. DFAT’s related parties are key management personnel including the DFAT Portfolio and Assisting Ministers, Executive, and other Australian Government entities.

Transactions with related parties

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens.

Transactions with related parties of DFAT have occurred within normal customer or supplier relationships on terms and conditions no more favourable than those which it is reasonable to expect DFAT would have entered into on an arm's-length basis. These transactions have not been separately disclosed in this note.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by DFAT, it has been determined that there are no related party transactions to be separately disclosed (2023: nil).

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

7. Managing Uncertainties
7.1 Contingent Assets and Liabilities

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are reported when settlement is probable but not virtually certain and contingent liabilities are disclosed when the probability of settlement is greater than remote.

Note 7.1A: Contingent assets and liabilities

	Guarantees		Claims for damages or costs			Total	
	2024	2023	2024	2023		2024	2023
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Quantifiable contingent liabilities							
Balance from previous period	1,171	1,166	226	-	-	1,397	1,166
New contingent liabilities recognised	-	-	-	226	226	-	226
Re-measurement	(20)	5	-	-	-	(20)	5
Liabilities realised	-	-	(226)	-	(226)	(226)	-
Total contingent liabilities	1,151	1,171	-	226	-	1,151	1,397

Unquantifiable Contingencies

At 30 June 2024, DFAT was involved in a number of litigation matters for alleged losses suffered by claimants. DFAT is defending these claims. It is not possible to estimate the amounts of any eventual payments that may be required in relation to these claims.

Department of Foreign Affairs and Trade

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 7.1B: Administered - contingent assets and liabilities

DFAT has no administered contingent assets or liabilities (2023: nil).

Quantifiable Administered Contingencies

There are no quantifiable administered contingencies disclosed in the Administered Schedule of Assets and Liabilities (2023: nil).

Unquantifiable Administered Contingencies

At 30 June 2024, DFAT was involved in a number of matters relating to the recovery of funds. It is not possible to estimate the amounts of any eventual recoveries that may be received in relation to these matters. There are no unquantifiable administered liabilities.

Significant Administered Contingencies

Under section 62 of the Efic Act, the Australian Government guarantees EFA's creditors the due payment of all monies payable, or that may at any time become payable, by EFA on the Commercial Account and has a \$1.200b (2023: \$1.200b) callable capital facility available for this purpose. This guarantee has never been utilised.

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

7.2 Fair Value Measurements

The following tables provide an analysis of assets and liabilities that are measured at fair value. The remaining assets and liabilities disclosed in the statement of financial position do not apply the fair value hierarchy.

The different levels of the fair value hierarchy are defined below.

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at measurement date.
- Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3: Unobservable inputs for the asset or liability.

Accounting policy

An annual assessment is undertaken to determine whether the carrying amount of the assets is materially different from their fair value. DFAT's assets are held for operational purposes and not held for the purposes of deriving a profit. The current use of all non-financial assets is considered their highest and best use. DFAT's policy is to recognise transfers into and transfers out of fair value hierarchy levels as at the end of the reporting period. There were no transfers between levels 1 and 2 for recurring fair value measurements during the year.

The methods utilised to determine and substantiate the unobservable inputs are derived and evaluated as follows:

Buildings and Leasehold Improvements - Replacement Cost of New Assets and Contracted Prices

DFAT also controls assets situated in locations where construction cost evidence is limited. In determining the replacement cost for new assets measured using the depreciated replacement cost approach, reference has been made to the available building cost information. The valuer has used significant professional judgement in determining the fair value measurements of these assets.

Leasehold improvements - Physical depreciation and obsolescence

Assets that are not transacted with enough frequency or transparency to develop objective opinions of value from observable market evidence have been measured utilising the Depreciated Replacement Cost approach. Under the Depreciated Replacement Cost approach, the estimated cost to replace the asset is calculated and then adjusted to take into account physical depreciation and obsolescence. Physical depreciation and obsolescence has been determined based on professional judgement regarding physical, economic and external obsolescence factors relevant to the asset under consideration. For all leasehold improvement assets, the consumed economic benefit / asset obsolescence deduction is determined based on the term of the associated lease.

Land and Buildings - Adjusted Market Transactions, Estimated Market Rental Values and Capitalisation Rates

DFAT also controls assets situated in locations where property markets experience relatively few transactions. In determining fair value of these assets, reference has been made to available sales evidence together with other relevant information related to local economic conditions and property market conditions. The valuer has used significant professional judgement in determining the fair value measurements of these assets.

Investment in the EFA Commercial Account and Tourism Australia

DFAT has determined that the reported net asset values represent fair value at the end of the reporting period.

Financial Liabilities at Fair Value Through Profit or Loss

Financial liabilities at fair value through profit or loss are initially measured at fair value. Subsequent fair value adjustments are recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability.

Other Financial Liabilities

Other financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****Note 7.2A: Fair value measurements, valuation techniques and inputs used**

	2024 \$'000	2023 \$'000	Category (Level 1, 2 or 3)	Valuation Technique	Inputs Used
Non-financial assets:					
Land	1,455,542	1,486,459	2	Market approach	AMT
Land	562,265	565,178	3	Market approach	AMT, SPJ
Buildings	188,231	487,268	2	Market approach	AMT
Buildings	54,104	50,746	3	Market approach	AMT, SPJ
Buildings	249,834	274,285	2	Income approach	MRT, CR
Buildings	7,883	25,952	3	Income approach	MRT, CR, SPJ
Buildings	905,361	589,692	3	Cost approach	RCN, CEB
Leasehold Improvements	244,986	220,222	3	Cost approach	RCN, CEB
Plant and Equipment	238,490	250,002	2	Market approach	AMT
Plant and Equipment	91,852	40,655	3	Cost approach	RCN, CEB
Assets held for sale - land	-	1,655	2	Market approach	AMT
Assets held for sale - building	-	162	2	Market approach	AMT
Total non-financial assets	3,998,548	3,992,276			
Total fair value measurement of assets in the statement of financial position					
	3,998,548	3,992,276			

Valuation Techniques:

Market Approach: This approach seeks to estimate the current value of an asset with reference to recent market transactions involving identical or comparable assets.

Income Approach: Converts future amounts (cash flows or income and expenses) to a single current (i.e. discounted) amount. The fair value measurement is determined on the basis of the value indicated by current market expectations about those future amounts.

Cost Approach: The amount a market participant would be prepared to pay to acquire or construct a substitute asset of comparable utility, adjusted for physical depreciation and obsolescence.

Inputs Used:

Adjusted Market Transactions (AMT): market transactions of comparable assets, adjusted to reflect differences in price-sensitive characteristics.

Significant Professional Judgement (SPJ): Significant professional adjustments, made by the independent valuer, to the available market transactions to reconcile the valuation.

Market Rental Transactions (MRT): market rental transactions of comparable assets, adjusted to reflect differences in price.

Capitalisation Rate (CR): Capitalisation rates as represented by the income produced by an investment property, expressed as a percentage of the assets value.

Replacement Cost of New Assets (RCN): the amount a market participant would pay to acquire or construct a new substitute asset of comparable utility.

Consumed Economic Benefits (CEB): obsolescence of assets, physical deterioration, functional or technical obsolescence and conditions of the economic environment specific to the asset.

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 7.2B: Reconciliation for recurring level 3 fair value measurements

	Non-Financial assets - 2024				
	Land \$'000	Buildings \$'000	Leasehold improvements \$'000	Plant and equipment \$'000	Total \$'000
Opening balance - 1 July 2023	565,177	666,390	220,222	40,655	1,492,444
Total gains / (losses) recognised in other comprehensive income ¹	(7,536)	(18,658)	(56,830)	(12,369)	(95,393)
Purchases	-	7,835	82,177	223	90,235
Disposals	-	(79)	(583)	(349)	(1,011)
Transfers into Level 3 ²	15,223	313,851	-	63,692	392,766
Transfers out of Level 3 ³	(10,599)	(1,991)	-	-	(12,590)
Closing balance - 30 June 2024	562,265	967,348	244,986	91,852	1,866,451

	Non-Financial assets - 2023				
	Land \$'000	Buildings \$'000	Leasehold improvements \$'000	Plant and equipment \$'000	Total \$'000
Opening balance - 1 July 2022	916,391	788,641	228,359	59,696	1,993,087
Total gains / (losses) recognised in other comprehensive income ¹	58,074	(111,153)	(25,816)	(19,395)	(98,290)
Purchases	-	3,368	18,044	1,315	22,727
Disposals	-	(783)	(365)	(961)	(2,109)
Transfers into Level 3 ²	13,883	5,507	-	-	19,390
Transfers out of Level 3 ³	(423,171)	(19,190)	-	-	(442,361)
Closing balance - 30 June 2023	565,177	666,390	220,222	40,655	1,492,444

1. These gains / (losses) are presented in the Statement of Comprehensive Income under Depreciation and Amortisation, Write-down and Impairment of Assets, and change resulting from asset revaluation.

2. There have been transfers of land and buildings assets into Level 3 due to a combination of, limited market transactions, use of significant professional judgement, or a change in the valuation technique from the market approach to depreciated replacement cost approach. The new Washington Chancery building asset has been capitalised in 2024.

3. There have been transfers of land and buildings assets out of Level 3 due to a combination of, the identification of market transactions, or a change in the valuation technique from the depreciated replacement cost approach to the market approach.

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****7.3 Financial Instruments**

		2024	2023
		\$'000	\$'000
Note 7.3A: Categories of financial instruments	Notes		
Financial assets			
Financial assets at amortised cost			
Cash and cash equivalents	3.1A	597,537	594,166
Goods and services receivables (gross)	3.1B	106,376	87,362
Cash held by outsiders	3.1B	246	158
Total financial assets at amortised cost		704,159	681,686
Total financial assets		704,159	681,686
Financial liabilities			
Financial liabilities measured at amortised cost			
Trade creditors and accruals	3.3A	140,919	143,561
Total financial liabilities measured at amortised cost		140,919	143,561
Total financial liabilities		140,919	143,561

Accounting policy

Accounting policies for financial assets can be found in Note 3.1: Financial Assets. Accounting policies for financial liabilities can be found in Note 3.3: Payables.

Note 7.3B: Net gains or losses on financial assets

Financial assets at amortised cost		
Foreign exchange (losses)	(6,942)	(13,405)
Movement in impairment loss allowance	201	-
Net (losses) on financial assets at amortised cost	(6,741)	(13,405)
Net (losses) on financial assets	(6,741)	(13,405)

Note 7.3C: Net gains or losses on financial liabilities

Financial liabilities measured at amortised cost		
Foreign exchange gains	17,237	11,346
Net gains on financial liabilities measured at amortised cost	17,237	11,346
Net gains on financial liabilities	17,237	11,346

Department of Foreign Affairs and Trade

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

7.4 Administered – Fair Value Measurements

The following tables provide an analysis of administered assets and liabilities measured at fair value. The remaining assets and liabilities disclosed in the Schedule of Administered Assets and Liabilities do not apply the fair value hierarchy. See Note 7.2: Fair Value Measurements for an overview of the different levels of the fair value hierarchy and techniques and inputs used to determine fair value.

Note 7.4A: Fair value measurements, valuation techniques and inputs used

	Fair value measurements at the end of the reporting period using			For Levels 2 and 3 fair value measurements	
	2024 \$'000	2023 \$'000	Level (1, 2 or 3)	Valuation technique(s) ¹	Inputs used ²
Financial assets:					
Other investments:					
Non-monetary IDA and ADF subscriptions at FVOCI	2,330,401	1,803,717	3	Discounted cash flow method	A discounted rate range using the “build up” method based on the following components: risk free rate (20 year US government bond rate), currency risk premium, sovereign risk premium and liquidity risk premium to discount the expected loan principal repayments of the loan portfolio of IDA and ADF.
Investment in EFA's Commercial Account	616,409	597,529	3	Net asset position	Statement of financial position of EFA's Commercial Account.
Tourism Australia ADI	20,121	23,293	3	Net asset position	Statement of financial position of Tourism Australia.
	44,202	22,350	3	Net asset position	Statement of financial position of ADI.
Total financial assets	3,011,133	2,446,889			
Total non-financial assets	-	-			
Total fair value measurements of assets in the administered schedule of assets and liabilities	3,011,133	2,446,889			

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 7.4A: Fair value measurements, valuation techniques and inputs used (continued)				
	Fair value measurements at the end of the reporting period using		Valuation technique(s) ¹	For Levels 2 and 3 fair value measurements Inputs used ²
	2024 \$'000	2023 \$'000	Level (1, 2 or 3)	
Financial liabilities:				
Multilateral grants	808,700	982,219	3	Discounted cash flow method A discounted rate range of 2, 3, 5 and 10 year government bond rates are used to discount the expected payment of each grant agreement. The rate applied is based on the approximate expected timing of payment.
Multilateral contributions payable	569,380	698,560	3	Discounted cash flow method The 2, 3, 5 and 10 year government bond rates are applied based upon the term of the agreement and a discounted rate range (comprising a risk free rate (20 year US government bond rate), currency, sovereign and liquidity risk premium) is used to discount the expected payment of each loan agreement.
Total financial liabilities	1,378,080	1,680,779		
Total fair value measurements of liabilities in the administered schedule of assets and liabilities	1,378,080	1,680,779		
There have been no transfers between levels during the year (2023: nil). DFAT's policy for determining when transfers between levels are deemed to have occurred can be found in Note 7.2: Fair Value Measurements.				
Fair value measurements – highest and best use differs from current use for non-financial assets				
DFAT's Administered assets are held for operational purposes and not held for the purposes of deriving a profit. The current use of all controlled assets is considered their highest and best use.				
1. There have been no changes to valuation techniques used.				
2. There were no significant inter-relationships between unobservable inputs that materially affect fair value.				
The future economic benefits of DFAT's assets are not primarily dependent on their ability to generate cash flows. The determination of fair value and the use of observable and unobservable data is disclosed as part of Note 4.1C: Investments.				

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 7.4B: Reconciliation for recurring level 3 fair value measurements**Recurring Level 3 fair value measurements - reconciliation for assets**

	Financial assets	
	Investments	Total
	2024 \$'000	2024 \$'000
Opening balance - 1 July 2023	2,446,889	2,446,889
Total gains recognised in other comprehensive income ¹	537,893	537,893
Purchases	26,351	26,351
Closing balance - 30 June 2024	3,011,133	3,011,133
Changes in unrealised gains / (losses) recognised in net cost of services for assets held at the end of the reporting period ²	-	-
	Financial assets	
	Investments	Total
	2023 \$'000	2023 \$'000
Opening balance - 1 July 2022	2,764,130	2,764,130
Total (losses) recognised in other comprehensive income ²	(324,789)	(324,789)
Purchases	7,548	7,548
Closing balance - 30 June 2023	2,446,889	2,446,889
Changes in unrealised gains / (losses) recognised in net cost of services for assets held at the end of the reporting period ²	-	-

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 7.4B: Reconciliation for recurring level 3 fair value measurements (continued)

Recurring Level 3 fair value measurements - reconciliation for liabilities

	Financial Liabilities			
	Multilateral grants 2024 \$'000	Multilateral contributions payable 2024 \$'000	Total 2024 \$'000	
Opening balance - 1 July 2023	982,219	698,560	1,680,779	
Total gains recognised in net cost of services ³	64,388	5,991	70,379	
Settlements	(237,907)	(135,171)	(373,078)	
Closing balance - 30 June 2024	808,700	569,380	1,378,080	
Changes in unrealised gains / (losses) recognised in net cost of services for assets held at the end of the reporting period ²	-	-	-	

	Financial Liabilities			
	Multilateral grants 2023 \$'000	Multilateral contributions payable 2023 \$'000	Total 2023 \$'000	
Opening balance - 1 July 2022	996,891	499,333	1,496,224	
Total gains recognised in net cost of services ³	198,709	327,240	525,949	
Settlements	(213,381)	(128,013)	(341,394)	
Closing balance - 30 June 2023	982,219	698,560	1,680,779	
Changes in unrealised gains / (losses) recognised in net cost of services for assets held at the end of the reporting period ²	-	-	-	

1. These gains / (losses) are represented in the Administered Schedule of Comprehensive Income.

2. There are no unrealised gains / (losses) for level 3 assets and liabilities in the Administered Schedule of Comprehensive Income as at both 30 June 2024 and 30 June 2023.

3. These gains / (losses) are represented in the Administered Schedule of Comprehensive Income and in Note 2.1B: Multilateral replenishments and other loans.

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

7.5 Administered - Financial Instruments

	Notes	2024 \$'000	2023 \$'000
Note 7.5A: Categories of financial instruments			
Financial assets			
Financial assets at amortised cost			
Cash and cash equivalents	4.1A	92,878	90,604
Receivables	4.1B	6,522	5,956
Concessional loan receivable	4.1B	178,426	173,832
Net position of EFA - NIA	4.1B	-	32,758
Traveller Emergency Loans	4.1B	7,640	7,628
Total financial assets at amortised cost		285,466	310,778
Financial assets at fair value through other comprehensive income (FVOCI)			
Non-monetary IDA and ADF Subscriptions	4.1C	2,330,401	1,803,717
EFA - Commercial Account	4.1C	616,409	597,529
Tourism Australia	4.1C	20,121	23,293
Australian Development Investments Fund	4.1C	44,202	22,350
Total financial assets at fair value through other comprehensive income		3,011,133	2,446,889
Total financial assets		3,296,599	2,757,667
Financial Liabilities			
Financial liabilities measured at amortised cost			
International development assistance	4.3B	150,153	181,951
Other payables	4.3B	3,334	3,115
Total financial liabilities measured at amortised cost		153,487	185,066
Financial liabilities at fair value through profit or loss			
Multilateral grants payable	4.3A	808,700	982,219
Multilateral contributions payable	4.3B	569,380	698,560
Total financial liabilities at fair value through profit or loss		1,378,080	1,680,779
Total financial liabilities		1,531,567	1,865,845

The carrying value of DFAT's administered assets and liabilities has also been assessed as the fair value of these assets and liabilities. The process for determining fair value is regularly reviewed.

The table at Note 7.4A: Fair value measurements, valuation techniques and inputs used provides an analysis of financial instruments that are measured at fair value, by valuation method.

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

		2024	2023
		\$'000	\$'000
<u>Note 7.5B: Net gains or losses on financial assets</u>			
Financial assets at amortised cost			
Interest revenue		14,768	14,247
Impairment	4.1B	83	(412)
Write-off		(679)	(1,097)
Dividend revenue	2.2C	8,515	6,376
Competitive neutrality revenue	2.2C	10,877	8,242
Net gains on financial assets at amortised cost		33,564	27,356
Financial assets at fair value through other comprehensive income			
Revaluation gains / (losses) recognised in equity		532,477	(324,789)
Net gains / (losses) on financial assets at fair value through other comprehensive income		532,477	(324,789)
Net gains / (losses) on financial assets		566,041	(297,433)
<u>Note 7.5C: Net income and expense from financial liabilities</u>			
Financial liabilities measured at amortised cost			
Foreign exchange gains / (losses)		144	(2,276)
Net gains / (losses) on financial liabilities measured at amortised cost		144	(2,276)
Financial liabilities at fair value through profit or loss			
Gains / (Losses) on remeasuring at fair value through profit or loss	2.2E	26,675	(286,932)
Net gains / (losses) on financial liabilities at fair value through profit or loss		26,675	(286,932)
Net gains / (losses) on financial liabilities		26,819	(289,208)

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 7.5D: Credit risk

Recognised in the DFAT Administered Accounts

DFAT's senior executive has endorsed policies and procedures for debt management (including the provision of credit terms) to reduce the incidence of credit risk. Collateral is not required on any loan.

Credit risk is the possibility that a debtor will not repay all or a portion of a loan or will not repay in a timely manner and will therefore cause a loss to DFAT. DFAT has exposure to concentrations of credit risk with regard to the 'loan receivable' and the 'non-monetary equity instrument at fair value'. The maximum exposure DFAT has to credit risk at reporting date in relation to each class of recognised financial assets is presented in the following table excluding any collateral or credit enhancements.

DFAT has assessed the risk of default on payment and has allocated \$12.517m (2023: \$12.600m) to an impairment allowance for doubtful debts account. DFAT has no collateral to mitigate against credit risk.

Maximum exposure to credit risk (excluding any collateral or credit enhancements)

	2024 \$'000	2023 \$'000
Credit quality of financial instruments not best representing maximum exposure to credit risk		
Amortised cost	182,929	208,707
Fair value through other comprehensive income	3,011,133	2,446,889
Total credit quality of financial instruments not best representing maximum exposure to credit risk	3,194,062	2,655,596
Credit quality of financial liabilities not best representing maximum exposure to credit risk		
Amortised cost	153,487	185,066
Through profit or loss	1,378,080	1,680,779
Total credit quality of financial liabilities not best representing maximum exposure to credit risk	1,531,567	1,865,845

Credit quality of financial assets not past due or individually determined as impaired

	Not past due or impaired 2024 \$'000	Not past due or impaired 2023 \$'000	Past due or impaired 2023 \$'000
Credit quality of financial assets not past due or individually determined as impaired			
Loans and receivables	177,488	201,915	6,792
Fair value through other comprehensive income	3,011,133	2,446,889	-
Total	3,188,621	2,648,804	6,792

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 7.5E: Liquidity risk

The continued existence of DFAT in its present form and with its present programs is dependent on government policy and on continuing appropriations by Parliament for DFAT's administration and programs. The probability of the Government encountering difficulties meeting its administered financial obligations is less than remote.

Maturities for non-derivative financial liabilities 2024

	On demand \$'000	Within 1 year \$'000	Between 1 to 2 years \$'000	Between 2 to 5 years \$'000	More than 5 years \$'000	Total \$'000
Financial liabilities measured at amortised cost	-	153,487	-	-	-	153,487
Financial liabilities at fair value through profit or loss	-	357,886	348,801	545,471	125,922	1,378,080
Total	-	511,373	348,801	545,471	125,922	1,531,567

Maturities for non-derivative financial liabilities 2023

	On demand \$'000	Within 1 year \$'000	Between 1 to 2 years \$'000	Between 2 to 5 years \$'000	More than 5 years \$'000	Total \$'000
Financial liabilities measured at amortised cost	-	185,066	-	-	-	185,066
Financial liabilities at fair value through profit or loss	-	329,885	344,063	755,825	251,006	1,680,779
Total	-	514,951	344,063	755,825	251,006	1,865,845

DFAT had no derivative financial liabilities in both the current and prior financial year.

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 7.5F: Market risk

Market risk is defined as the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises the following types of risk, either alone or in combination: interest rate risk, sovereign risk and liquidity risk (for the purposes of discounting the future value of the non-monetary available-for-sale debt instrument); currency risk (for the purposes of converting to Australian dollars the discounted United States dollar value of the non-monetary available-for-sale debt instrument); and the 10-year government bond rate for the purposes of discounting future liabilities relating to multilateral loan and grant commitments. The following sensitivity analysis discloses the effect that a reasonable possible change in each risk variable, either alone, or in total, would have on DFAT's administered income and expenses.

The following table illustrates the effect on DFAT's administered net income less expenses and equity as at 30 June 2024 from 8.28% (2023: 8.48%) increase or decrease against the AUD in the currencies in which the financial instruments were administered by DFAT with all other variables held constant.

Sensitivity analysis of the risk that the entity is exposed to for 2024

	Risk variable	Change in risk variable %	Effect on	
			Profit and loss \$'000	Equity \$'000
Currency risk	\$/USD	+ 8.28%	(178,071)	(178,071)
Currency risk	\$/USD	- 8.28%	210,193	210,193
Interest rate risk	Discount rates	+ 1.36%	(139,635)	(139,635)
Interest rate risk	Discount rates	- 1.36%	150,346	150,346

Sensitivity analysis of the risk that the entity is exposed to for 2023

	Risk variable	Change in risk variable %	Effect on	
			Profit and loss \$'000	Equity \$'000
Currency risk	\$/USD	+ 8.48%	(141,000)	(141,000)
Currency risk	\$/USD	- 8.48%	166,870	166,870
Interest rate risk	Discount rates	+ 1.04%	(54,462)	(54,462)
Interest rate risk	Discount rates	- 1.04%	58,819	58,819

All other items are denominated in AUD and are not subject to market risk due to exchange fluctuations.

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****7.6 Administered - Defined Benefit Pension Schemes**

	2024	2023
	\$'000	\$'000
<i>The amounts recognised in the Administered Schedule of Assets and Liabilities are as follows:</i>		
Present value of funded obligations	44,580	43,258
Fair value of plan assets	(41,602)	(36,973)
	<u>2,978</u>	<u>6,285</u>
Present value of unfunded obligations	54,296	56,472
Net liability in schedule of administered assets and liabilities	<u>57,274</u>	<u>62,757</u>
<i>Movements in the net liability recognised in the Administered Schedule of Assets and Liabilities as follows:</i>		
Net liability at the start of the year	62,757	54,843
Exchange differences on foreign plans	(170)	2,236
Net expense recognised in the Administered Schedule of Comprehensive Income	3,654	3,085
Net actuarial (gains) / losses	(583)	10,009
Contributions by employers	(8,384)	(7,416)
Net liability at the end of the year	<u>57,274</u>	<u>62,757</u>
<i>Reconciliation of opening and closing balance of the defined benefit obligation:</i>		
Opening liability	99,730	93,086
Exchange differences on foreign plans	(187)	5,084
Service cost	867	682
Interest cost	4,899	4,024
Actuarial losses due to experience	753	15,474
Actuarial (gains) due to changes in financial assumptions	(756)	(13,631)
Actuarial (gains) due to changes in demographic assumptions	(551)	(324)
Benefits paid	(5,879)	(4,665)
Closing liability	<u>98,876</u>	<u>99,730</u>
<i>Reconciliation of opening and closing balance of the fair value of plan assets:</i>		
Opening assets	36,973	38,243
Exchange differences on foreign plans	(17)	2,848
Expected return on plan assets	2,112	1,621
Contributions by employer	4,868	5,200
Actuarial gains / (losses)	29	(8,490)
Benefits paid	(2,363)	(2,449)
Closing assets	<u>41,602</u>	<u>36,973</u>

Department of Foreign Affairs and Trade

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

7.6 Administered - Defined Benefit Pension Schemes (continued)

	2024	2023
	\$'000	\$'000

The amounts recognised in the Administered Schedule of Comprehensive Income are as follows:

Current service cost	867	682
Net interest on net defined benefit liability	2,787	2,403
Total included 'employee benefit expense account'	3,654	3,085

Amounts recognised directly in administered equity

Financial year ended	2024	2023
	\$'000	\$'000
Actuarial gains / (losses)	583	(10,009)

Cumulative amounts of losses recognised in administered equity

Financial year ended	2024	2023
	\$'000	\$'000
Actuarial losses	(37,061)	(37,644)

Pension Scheme Assets

The fair value of scheme assets is represented by:

Financial year ended	2024	2023
Cash	0.4%	12.1%
Insured Pensioner	0.8%	0.9%
Investment in LIC India	6.5%	7.0%
Diversified Growth Fund	18.9%	60.9%
Liability Driven Investments	72.4%	18.0%
Deposit Administration Policy	1.0%	1.1%

Fair Value of pension scheme assets

The fair value of scheme assets does not include amounts relating to:

- any of DFAT's (and the Australian Government's) own financial instruments, and
- any property occupied by, or other assets used by DFAT (or the Australian Government).

Principal actuarial assumptions at the reporting date (expressed as weighted averages):

Financial year ended	2024	2023
Discount rate at 30 June	5.16%	5.82%
Expected return on assets at 30 June		
Salary growth	3.21%	2.72%
Price inflation	2.76%	2.79%
Pension growth	2.60%	2.64%

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****7.6 Administered - Defined Benefit Pension Schemes (continued)***Historical Information*

Financial year ended	2024	2023	2022	2021	2020
	\$'000	\$'000	\$'000	\$'000	\$'000
Present value of defined benefit obligations	(98,876)	(99,730)	(93,086)	(116,006)	(123,745)
Fair value of scheme assets	41,602	36,973	38,243	45,202	41,092
Deficit in the scheme	(57,274)	(62,757)	(54,843)	(70,805)	(82,653)
Actuarial gains / (losses) - net liabilities	583	(10,009)	16,512	5,508	(6,696)
Effect of exchange rate gains / (losses)	170	(2,236)	(3,688)	4,148	(622)

Expected Employer Contributions

Financial year ended	2025	2024
	\$'000	\$'000
Expected employer contributions	5,601	5,479

Scheme information

DFAT administers on behalf of the Australian Government, defined benefit pension schemes for locally engaged staff across a number of agencies at posts in London, Port Louis and New Delhi, and also Ottawa and Washington (the North American Pension Scheme). New Delhi is still open to new employees. All schemes, with the exception of the New Delhi Gratuity Scheme, provide pensions that are linked to final salaries. Figures disclosed are based on formal actuarial reviews that are generally conducted triennially and reviewed and updated by the actuary on an annual basis. The New Delhi, Port Louis and London schemes are partially funded and the North American Pension Scheme is fully unfunded. Contributions for the North American Scheme are made to the Consolidated Revenue Fund, which will provide funding for the benefits payable under the scheme.

Weighted average maturity profile of defined benefit obligation

Financial year ended	2024	2023
Weighted average duration of defined benefit obligation (years)	11.07	10.78

Sensitivity to assumptions

DFAT's defined benefit obligation at the reporting date has been determined using actuarial calculations that require assumptions about future events. The estimated sensitivity of the defined benefit obligation to each significant assumption shown below has been determined at an individual scheme level if each assumption were changed in isolation. In practice, the schemes are subject to multiple externally experienced items which may vary the defined benefit obligation over time. The methods and assumptions used in preparing these sensitivity results remain consistent with those used in previous reporting periods.

The estimated effects of variations in the principal actuarial assumptions on DFAT's defined benefit obligation at the reporting date are as follows:

Increase / (decrease) in defined benefit obligation

Financial year ended	2024	2023
	\$'000	\$'000
Discount rate		
Increase of 0.5%	(5,132)	(5,135)
Decrease of 0.5%	5,388	5,780
Future salary increases		
Increase of 0.5%	248	239
Decrease of 0.5%	(226)	(217)
Future inflation increases		
Increase of 0.5%	5,003	4,996
Decrease of 0.5%	(4,795)	(4,397)

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

8. Other Information**8.1 Current/Non-Current Distinction For Assets and Liabilities**

	2024 \$'000	2023 \$'000
Note 8.1A: Current / non-current distinction for assets and liabilities		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	597,537	594,166
Trade and other receivables	656,347	604,828
Inventories	51,997	19,058
Assets held for sale	-	1,817
Prepayments	41,889	41,032
Total no more than 12 months	1,347,770	1,260,901
More than 12 months		
Trade and other receivables	14,841	12,897
Land	2,018,714	2,052,544
Buildings	2,567,361	2,637,592
Plant and equipment	334,357	296,683
Computer software	137,012	135,331
Prepayments	3,438	4,967
Total more than 12 months	5,075,723	5,140,014
Total assets	6,423,493	6,400,915
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	144,043	145,262
Other payables	84,702	82,606
Employee provisions	124,871	101,913
Provision for restoration	11,845	5,645
Leases	135,334	139,207
Total no more than 12 months	500,795	474,633
More than 12 months		
Other payables	972	6,583
Employee provisions	219,342	216,184
Provision for restoration	34,069	40,175
Leases	869,874	932,413
Total more than 12 months	1,124,257	1,195,355
Total liabilities	1,625,052	1,669,988

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

	2024 \$'000	2023 \$'000
<u>Note 8.1B: Administered - current / non-current distinction for assets and liabilities</u>		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	92,878	90,604
Receivables and loans	18,945	33,580
Total no more than 12 months	111,823	124,184
More than 12 months		
Receivables and loans	184,437	193,385
Computer software internally developed	159	239
Investments	3,011,133	2,446,889
Total more than 12 months	3,195,729	2,640,513
Total assets	3,307,552	2,764,697
Liabilities expected to be settled in:		
No more than 12 months		
Grants	245,198	216,672
Other payables	266,174	298,279
Employee provisions	3,178	2,618
Total no more than 12 months	514,550	517,569
More than 12 months		
Grants	563,502	765,547
Other payables	456,693	585,347
NIA provisions	77,327	92,918
Employee provisions	70,963	73,630
Total more than 12 months	1,168,485	1,517,442
Total liabilities	1,683,035	2,035,011

Department of Foreign Affairs and Trade
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

8.2 Restructuring

Note 8.2A: Departmental Restructuring

Function Entity	2024
	Deductible Gift Receipt ATO \$'000
FUNCTIONS RELINQUISHED	
Income relinquished	
Relinquished by the losing entity - revenue from Government	27
Total income relinquished	27

Overseas Aid Gift Deduction Scheme - DFAT transfer of ongoing funding, equivalent of 0.3 ASL to the ATO from 1 January 2024.

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****8.3 Budgetary Reporting - Explanation of Major Variances****8.3A: Explanation of major departmental variances**

The following provides explanations of major variances between DFAT's original budget estimates, as published in the 2023-24 Portfolio Budget Statements (PBS) and the actual figures for the financial year 2023-24 as of end of June 2024 in accordance with the Australian Accounting Standards. Major variances are those relevant to an analysis of DFAT's performance, not merely on numerical differences between the actual amounts and budget. Unless otherwise individually significant, no additional commentary has been included.

There are a few items not incorporated into PBS estimates due to their unpredictable, uncontrollable and/or unplanned nature. These items include:

- The write-down, impairment and sale of assets reported in the Statement of Comprehensive Income;
- Gains or losses from foreign exchange differences reported in the Statement of Comprehensive Income and Cash Flow Statement;
- Accounting adjustments for DFAT's provision for the future make-good of leasehold improvements in leased properties reported in the Statement of Comprehensive Income and Statement of Changes in Equity; and
- Adjustments to revenue from Government for no-win/no-loss funding arrangements with the Department of Finance which are reported in the Statement of Comprehensive Income and Statement of Financial Position.

DFAT does not estimate or factor in revaluation adjustments for land, buildings and plant and equipment assets as these movements are beyond DFAT's control and are difficult to predict. This item impacts depreciation and other comprehensive income reported in the Statement of Comprehensive Income, Statement of Changes in Equity and non-financial asset balances reported in the Statement of Financial Position.

Major variances between actual figures reported in the financial statements and the PBS estimates include:

- Employee benefits are \$26.8m (2.5%) higher than budget primarily due to an increase in value of employee provisions, a fluctuation in AUD relative to payment currencies for locally engaged staff expenses and increased expenditure on overseas allowances due to more long-term postings, and an increased volume of short-term missions and assignments overseas this year. In addition, staffing numbers were also higher than budget and a four per cent salary increase was affected on 14 March under DFAT's new Enterprise Agreement.
- Finance costs are \$2.7m (18.4%) higher than budget because DFAT has several new ROU Additions relating to new leases or lease renewals across both overseas and domestic properties. Furthermore, ROU adjustments relate to price escalation extensions taken up with major price increases. Other factors contributing for the increase is unwinding the discount on makegood provisions which also increased due to rising government bond rates. There is also an impact on Principal payments of lease liabilities in the Cash Flow Statement.
- Overall own-source revenue is \$24.7m (14.3%) higher than budget due to business activities of related entities overseas returning to anticipated levels after COVID-19 more quickly than anticipated. Further, there has been an increase in overseas activities of partner agencies. Under the new Service Level Arrangement effective of 1 July 2023, DFAT started recouping ongoing security costs from agencies and retaining these funds this financial year. All these factors have resulted in additional cost recoveries for the provision of shared services. This also affects the cash received from Sale of goods and rendering of services in the Cash Flow Statement.
- Cash and cash equivalents are \$227.5m (61.5%) higher than budget due to the timing of rent receipts from other related entities and several posts temporarily holding additional funds in local bank accounts to accommodate upcoming payments and to facilitate operations in challenging economic conditions or consular contingency planning. There is also an increase in the Overseas Property Special Account to fund property projects in the coming months, which impacts contributed equity in the Cash Flow statement.
- Inventories are \$28.2m (119.0%) higher than budget due as passport stock levels are rebuilt following transition from the P-Series to the R-Series passport. In addition, DFAT has been replenishing inventory levels for business continuity purposes after the introduction of a new series of passports.
- Lease liabilities are \$106.4m (9.6%) lower than budget mainly due to reduced level of extension options in new leases and foreign exchange movement when remeasuring lease liabilities. This also impacts principal payments of lease liabilities in the Cash Flow Statement.
- Employee provisions are \$53.1m (18.2%) higher than budget mainly due to an increase in FBT provisions because of increased long term postings costs. Additionally, there were increases in leave provisions due to a 4% pay rise in March 2024.
- Cash received from operating activities are \$253.6m (11.6%) higher than budget mainly due to higher appropriation received this year.

Department of Foreign Affairs and Trade
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- Cash used for investing activities is \$128.9m (39.0%) lower than budget due to delays in implementing overseas property and security capital projects which have been impacted by numerous factors including location issues, additional funding negotiations and delays in finalising scope and design. This impacts the balances of non-financial assets in the Statement of Financial Position.
- Timing of payments had an impact on Statement of Financial Position balances for other payables which are \$30.3m (26.1%) lower than budget and prepayments which are \$11.3m (33.4%) higher than budget.

The Cash Flow Statement variance to budget analysis also includes variances due to items excluded from PBS estimates. Excluded items are s74 receipts transferred to the Official Public Account (OPA) and subsequently re-drawn as appropriations, GST payments to suppliers and subsequent refunds received from the Australian Taxation Office.

Department of Foreign Affairs and Trade**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****8.3B: Explanation of major administered variances**

There are a number of items excluded from the Portfolio Budget Statement (PBS) estimates on the Administered Schedule of Comprehensive Income, due to the unpredictable, uncontrollable and/or unplanned nature of some transactions, specifically items such as contributions, unplanned revenue and gains, impairments, movements on financial instruments, write-offs of loans and EFA NIA financial guarantees.

Further, DFAT does not estimate or factor in adjustments for re-measurement of the net liability for defined benefit pension schemes or movements in the carrying amount of investments on the Administered Schedule of Assets and Liabilities. Nor does it estimate the corresponding entries in Other Comprehensive Income (100.0% variance) or other movements on the Administered Schedule of Comprehensive Income relating to the revaluation of multilateral replenishments. This is because the main factors that drive these movements are beyond DFAT's control, such as movements due to changes in the value of the Australian Dollar (AUD) on currency markets.

Overall expenses are \$76.7m (1.7%) higher than the original PBS budget. EFA expenses were higher than budget by \$115.4m (1776.1%) due to a \$74.3m payment to EFA as part of the Digicel Make Whole Arrangement and \$35.8m due to movements in the financial guarantee for the NIA. This increase was partially offset by decreases in International Development Assistance of \$16.3m (0.4%) due to an approved movement of funds and reclassification of expenses to Administered Assets and Liabilities of \$7.5m for the Australian Development Investments Fund (ADI) and \$4.5m reclassified to Special Appropriation – Official Development Assistance Multilateral Replenishment Obligations (Special Appropriation) Act 2020 for the pledge made to the Montreal Protocol Multilateral Fund. In addition, other grants and contributions underspent by \$95.6m (15.0%) driven by underspends in grant programs, reduced obligations for assessed contributions to international organisations such as the United Nations (UN) which are dependent on resolutions passed by UN members and foreign exchange movements.

Total administered revenue is \$108.6m (9.8%) lower than budget. A decrease in Fees and Charges \$186.2 (18.3%) when compared to the original budget is driven by a decrease in passport revenue when compared to previous years as international travel normalises following the COVID-19 pandemic. Returns of prior year administered expenses reported as revenue were higher than budget by \$35.7m (112.3%). These funds relate to the acquittal of funding provided upfront subject to unforeseen circumstances in delivery that can influence the actual amounts spent. Accordingly, the actual funds returned, and the budget can be difficult to anticipate.

Total payables are \$133.3m (8.0%) lower than budget mainly attributable to a decrease in International Development Assistance accruals of \$108.3m. This was due to the focus of the aid program changing to provide more upfront grant funding rather than contract payments, which are normally accrued at 30 June.

Total Receivables and loans has reduced by \$23.6m (10.4%) when compared to 2022-23 actuals due to the netting off of the EFA NIA receivable against the EFA NIA provision from 2023-24.

Total provisions are \$67.3m (79.9%) higher than budget due to the movements in the EFA NIA provision of \$48.0m (163.4%) driven by the netting off of the EFA NIA receivable against the EFA NIA provision as well as the impact of recognition and revaluations of significant transactions by EFA that impact the financial guarantee provision and \$19.3m (35.2%) for movements in employee provisions attributable to remeasurements of staff leave liabilities and the value of the defined benefit pension scheme for locally engaged staff.

The actual cash on hand or on deposit balance reported in the Administered Schedule of Assets and Liabilities is higher than budget by \$84.1m (955.9%) due to funding provided for Australia's participation in the Osaka Expo 2025. This funding is being held in the SOETM.

The timing of the preparation of estimates included in the PBS can also result in variances to actual results. The original budget estimates were published in the 2023-24 May PBS and were based on the current financial year estimates at that point in time. Movements and adjustments that occur late in a financial year are not able to be incorporated into the estimates, resulting in variances.



Appendixes

Appendix A: Staffing overview

Table A1: All ongoing employees, at 30 June 2024

	Male			Female			Non-binary, prefers not to answer, uses different term			Total
	Full-time	Part-time	Total male	Full-time	Part-time	Total female	Full-time	Part-time	Total non-binary+	
NSW	31	1	32	51	8	59	1	0	1	92
QLD	9	0	9	29	3	32	0	0	0	41
SA	11	1	12	24	4	28	0	0	0	40
TAS	6	0	6	8	4	12	0	0	0	18
VIC	40	2	42	51	15	66	0	0	0	108
WA	11	1	12	23	5	28	1	0	1	41
ACT	1,265	54	1,319	1,759	241	2,000	35	0	35	3,354
NT	6	0	6	11	1	12	0	0	0	18
Overseas	1,092	6	1,098	1,454	37	1,491	9	0	9	2,598
Americas	103	0	103	140	0	140	1	0	1	244
Asia	520	0	520	656	17	673	6	0	6	1,199
South Asia	112	0	112	83	0	83	1	0	1	196
Southeast Asia	320	0	320	474	5	479	1	0	1	800
North Asia	88	0	88	99	12	111	4	0	4	203
Europe	151	2	153	187	10	197	1	0	1	351
Middle East and Africa	124	1	125	134	1	135	0	0	0	260
Multilateral	40	1	41	57	4	61	0	0	0	102
New Zealand and the Pacific	154	2	156	280	5	285	1	0	1	442
Total	2,471	65	2,536	3,410	318	3,728	46	0	46	6,310

Table A2: All ongoing employees, at 30 June 2023

	Male			Female			Non-binary, prefers not to answer, uses different term			Total
	Full-time	Part-time	Total male	Full-time	Part-time	Total female	Full-time	Part-time	Total non-binary+	
NSW*	19	0	19	32	7	39	0	0	0	58
QLD	8	0	8	21	4	25	0	0	0	33
SA	12	1	13	17	3	20	0	0	0	33
TAS	5	1	6	5	4	9	0	0	0	15
VIC	25	3	28	38	15	53	0	0	0	81
WA	9	1	10	14	8	22	0	0	0	32
ACT	1,310	61	1,371	1,804	274	2,078	1	0	1	3,450
NT	4	0	4	1	1	2	0	0	0	6
Overseas	1,063	5	1,068	1,364	37	1,401	0	0	0	2,469
Americas	100	0	100	139	0	139	0	0	0	239
Asia	509	0	509	638	14	652	0	0	0	1,161
South Asia	109	0	109	89	0	89	0	0	0	198
Southeast Asia	318	0	318	451	2	453	0	0	0	771
North Asia	82	0	82	98	12	110	0	0	0	192
Europe	156	1	157	169	13	182	0	0	0	339
Middle East and Africa	123	2	125	129	0	129	0	0	0	254
Multilateral	38	1	39	52	4	56	0	0	0	95
New Zealand and the Pacific	137	1	138	237	6	243	0	0	0	381
Total	2,455	72	2,527	3,296	353	3,649	1	0	1	6,197

* In the 2022–23 annual report, Table A1 on page 235 incorrectly reported that there were no male ongoing employees in New South Wales at 30 June 2023. There were, in fact, 19 male ongoing employees in New South Wales at 30 June 2023, and all were full-time employees, as shown in this corrected table. We have also corrected the totals that were affected by this error.

Table A3: All non-ongoing employees, at 30 June 2024

	Male			Female			Non-binary, prefers not to answer, uses different term			Total
	Full-time	Part-time	Total male	Full-time	Part-time	Total female	Full-time	Part-time	Total non-binary+	
NSW	2	3	5	4	2	6	0	0	0	11
QLD	1	3	4	0	2	2	0	0	0	6
SA	0	0	0	0	0	0	0	0	0	0
TAS	0	0	0	0	0	0	0	0	0	0
VIC	1	2	3	0	0	0	0	0	0	3
WA	0	1	1	0	0	0	0	0	0	1
ACT	17	13	30	23	16	39	0	0	0	69
NT	0	0	0	0	0	0	0	0	0	0
Overseas	253	58	311	333	75	408	2	2	4	723
Americas	17	1	18	15	8	23	0	1	1	42
Asia	88	39	127	111	40	151	0	0	0	278
South Asia	36	10	46	26	4	30	0	0	0	76
Southeast Asia	38	15	53	73	21	94	0	0	0	147
North Asia	14	14	28	12	15	27	0	0	0	55
Europe	21	5	26	25	12	37	1	0	1	64
Middle East and Africa	40	2	42	63	3	66	0	0	0	108
Multilateral	7	4	11	10	3	13	0	0	0	24
New Zealand and the Pacific	80	7	87	109	9	118	1	1	2	207
Total	274	80	354	360	95	455	2	2	4	813

Table A4: All non-ongoing employees, at 30 June 2023

	Male			Female			Non-binary, prefers not to answer, uses different term			Total
	Full-time	Part-time	Total male	Full-time	Part-time	Total female	Full-time	Part-time	Total non-binary+	
NSW	8	1	9	14	3	17	0	0	0	26
QLD	4	0	4	7	1	8	1	0	1	13
SA	1	0	1	0	0	0	0	0	0	1
TAS	0	1	1	3	1	4	0	0	0	5
VIC	3	0	3	6	0	6	0	0	0	9
WA	0	0	0	5	0	5	0	0	0	5
ACT	28	16	44	56	13	69	0	0	0	113
NT	1	0	1	0	0	0	0	0	0	1
Overseas	254	64	318	341	98	439	0	0	0	757
Americas	17	9	26	23	9	32	0	0	0	58
Asia	76	41	117	115	45	160	0	0	0	277
South Asia	36	14	50	28	5	33	0	0	0	83
Southeast Asia	31	16	47	72	28	100	0	0	0	147
North Asia	9	11	20	15	12	27	0	0	0	47
Europe	24	6	30	31	14	45	0	0	0	75
Middle East and Africa	44	4	48	58	5	63	0	0	0	111
Multilateral	11	1	12	9	5	14	0	0	0	26
New Zealand and the Pacific	82	3	85	105	20	125	0	0	0	210
Total	299	82	381	432	116	548	1	0	1	930

Table A5: APS ongoing employees, at 30 June 2024

	Male			Female			Non-binary, prefers not to answer, uses different term			Total
	Full-time	Part-time	Total male	Full-time	Part-time	Total female	Full-time	Part-time	Total non-binary+	
Secretary	0	0	0	1	0	1	0	0	0	1
Dir Safeguards	1	0	1	0	0	0	0	0	0	1
SES Band 3	8	0	8	10	0	10	0	0	0	18
SES Band 2	39	0	39	36	0	36	0	0	0	75
SES Band 1	114	1	115	119	1	120	0	0	0	235
Medical Officer CI 5	1	0	1	0	0	0	0	0	0	1
Medical Officer CI 4	1	0	1	1	2	3	0	0	0	4
Medical Officer CI 2	0	0	0	0	0	0	0	0	0	0
EL 2	319	15	334	382	29	411	9	0	9	754
EL 1	676	29	705	891	133	1,024	20	0	20	1,749
APS 6	307	5	312	444	51	495	6	0	6	813
APS 5	210	9	219	338	57	395	2	0	2	616
APS 4	119	1	120	204	6	210	3	0	3	333
APS 3	22	0	22	34	3	37	0	0	0	59
APS 2	0	0	0	0	0	0	0	0	0	0
APS 1	0	0	0	4	0	4	0	0	0	4
Graduate	25	0	25	45	0	45	2	0	2	72
Total	1,842	60	1,902	2,509	282	2,791	42	0	42	4,735

Dir Safeguards = Director-General, Australian Safeguards and Non-Proliferation Office

Table A6: APS ongoing employees, at 30 June 2023

	Male			Female			Non-binary, prefers not to answer, uses different term			Total
	Full-time	Part-time	Total male	Full-time	Part-time	Total female	Full-time	Part-time	Total non-binary+	
Secretary	0	0	0	1	0	1	0	0	0	1
Dir Safeguards	1	0	1	0	0	0	0	0	0	1
SES Band 3	7	0	7	9	0	9	0	0	0	16
SES Band 2	41	0	41	38	0	38	0	0	0	79
SES Band 1	110	1	111	107	1	108	0	0	0	219
Medical Officer CI 5	1	0	1	0	0	0	0	0	0	1
Medical Officer CI 4	1	0	1	2	2	4	0	0	0	5
Medical Officer CI 2	0	0	0	0	0	0	0	0	0	0
EL 2	325	13	338	393	28	421	0	0	0	759
EL 1	686	29	715	901	153	1,054	0	0	0	1,769
APS 6	310	13	323	430	58	488	1	0	1	812
APS 5	226	8	234	357	64	421	0	0	0	655
APS 4	51	3	54	81	8	89	0	0	0	143
APS 3	11	0	11	16	4	20	0	0	0	31
APS 2	0	0	0	0	0	0	0	0	0	0
APS 1	1	0	1	2	0	2	0	0	0	3
Graduate	66	0	66	96	0	96	0	0	0	162
Total	1,837	67	1,904	2,433	318	2,751	1	0	1	4,656

Dir Safeguards = Director-General, Australian Safeguards and Non-Proliferation Office

Table A7: APS non-ongoing employees, at 30 June 2024

	Male			Female			Non-binary, prefers not to answer, uses different term			Total
	Full-time	Part-time	Total male	Full-time	Part-time	Total female	Full-time	Part-time	Total non-binary+	
Secretary	0	0	0	0	0	0	0	0	0	0
Dir Safeguards	0	0	0	0	0	0	0	0	0	0
SES Band 3	2	0	2	0	0	0	0	0	0	2
SES Band 2	3	0	3	1	0	1	0	0	0	4
SES Band 1	0	0	0	0	0	0	0	0	0	0
Medical Officer CI 5	0	0	0	0	0	0	0	0	0	0
Medical Officer CI 4	2	8	10	4	3	7	0	0	0	17
Medical Officer CI 2	0	1	1	0	1	1	0	0	0	2
EL 2	1	0	1	0	0	0	0	0	0	1
EL 1	6	13	19	1	9	10	0	0	0	29
APS 6	4	2	6	6	5	11	0	0	0	17
APS 5	5	0	5	9	2	11	0	0	0	16
APS 4	2	0	2	9	0	9	0	0	0	11
APS 3	1	0	1	0	0	0	0	0	0	1
APS 2	0	0	0	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0	0	0	0
Graduate	0	0	0	0	0	0	0	0	0	0
Total	26	24	50	30	20	50	0	0	0	100

Dir Safeguards = Director-General, Australian Safeguards and Non-Proliferation Office

Table A8: APS non-ongoing employees, at 30 June 2023

	Male			Female			Non-binary, prefers not to answer, uses different term			Total
	Full-time	Part-time	Total male	Full-time	Part-time	Total female	Full-time	Part-time	Total non-binary+	
Secretary	0	0	0	0	0	0	0	0	0	0
Dir Safeguards	0	0	0	0	0	0	0	0	0	0
SES Band 3	4	0	4	0	0	0	0	0	0	4
SES Band 2	4	0	4	0	0	0	0	0	0	4
SES Band 1	0	0	0	0	0	0	0	0	0	0
Medical Officer CI 5	0	0	0	0	0	0	0	0	0	0
Medical Officer CI 4	3	1	4	0	1	1	0	0	0	5
Medical Officer CI 2	0	0	0	0	1	1	0	0	0	1
EL 2	3	0	3	1	0	1	0	0	0	4
EL 1	6	14	20	5	9	14	0	0	0	34
APS 6	3	3	6	10	5	15	0	0	0	21
APS 5	9	0	9	20	1	21	0	0	0	30
APS 4	12	1	13	39	2	41	1	0	1	55
APS 3	8	0	8	17	1	18	0	0	0	26
APS 2	0	0	0	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0	0	0	0
Graduate	0	0	0	0	0	0	0	0	0	0
Total	52	19	71	92	20	112	1	0	1	184

Dir Safeguards = Director-General, Australian Safeguards and Non-Proliferation Office

Table A9: APS employees, by full-time and part-time status, at 30 June 2024

	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Total ongoing	Full-time	Part-time	Total non-ongoing	
Secretary	1	0	1	0	0	0	1
Dir Safeguards	1	0	1	0	0	0	1
SES Band 3	18	0	18	2	0	2	20
SES Band 2	75	0	75	4	0	4	79
SES Band 1	233	2	235	0	0	0	235
Medical Officer CI 5	1	0	1	0	0	0	1
Medical Officer CI 4	2	2	4	6	11	17	21
Medical Officer CI 2	0	0	0	0	2	2	2
EL 2	710	44	754	1	0	1	755
EL 1	1,587	162	1,749	7	22	29	1,778
APS 6	757	56	813	10	7	17	830
APS 5	550	66	616	14	2	16	632
APS 4	326	7	333	11	0	11	344
APS 3	56	3	59	1	0	1	60
APS 2	0	0	0	0	0	0	0
APS 1	4	0	4	0	0	0	4
Graduate	72	0	72	0	0	0	72
Total	4,393	342	4,735	56	44	100	4,835

Dir Safeguards = Director-General, Australian Safeguards and Non-Proliferation Office

Table A10: APS employees, by full-time and part-time status, at 30 June 2023

	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Total ongoing	Full-time	Part-time	Total non-ongoing	
Secretary	1	0	1	0	0	0	1
Dir Safeguards	1	0	1	0	0	0	1
SES Band 3	16	0	16	4	0	4	20
SES Band 2	79	0	79	4	0	4	83
SES Band 1	217	2	219	0	0	0	219
Medical Officer CI 5	1	0	1	0	0	0	1
Medical Officer CI 4	3	2	5	3	2	5	10
Medical Officer CI 2	0	0	0	0	1	1	1
EL 2	718	41	759	4	0	4	763
EL 1	1,587	182	1,769	11	23	34	1,803
APS 6	741	71	812	13	8	21	833
APS 5	583	72	655	29	1	30	685
APS 4	132	11	143	52	3	55	198
APS 3	27	4	31	25	1	26	57
APS 2	0	0	0	0	0	0	0
APS 1	3	0	3	0	0	0	3
Graduate	162	0	162	0	0	0	162
Total	4,271	385	4,656	145	39	184	4,840

Dir Safeguards = Director-General, Australian Safeguards and Non-Proliferation Office

Table A11: APS employment type, by location, at 30 June 2024

	Ongoing	Non-ongoing	Total
NSW	92	11	103
QLD	41	6	47
SA	40	0	40
TAS	18	0	18
VIC	108	3	111
WA	41	1	42
ACT	3,354	69	3,423
NT	18	0	18
Overseas	1,023	10	1,033
Americas	91	2	93
Asia	442	1	443
South Asia	74	0	74
Southeast Asia	261	1	262
North Asia	107	0	107
Europe	114	2	116
Middle East and Africa	116	0	116
Multilateral	54	1	55
New Zealand and the Pacific	206	4	210
Total	4,735	100	4,835

Table A12: APS employment type, by location, at 30 June 2023

	Ongoing	Non-ongoing	Total
NSW	58	26	84
QLD	33	13	46
SA	33	1	34
TAS	15	5	20
VIC	81	9	90
WA	32	5	37
ACT	3,450	113	3,563
NT	6	1	7
Overseas	948	11	959
Americas	80	1	81
Asia	418	2	420
South Asia	245	2	247
Southeast Asia	79	0	79
North Asia	94	0	94
Europe	111	2	113
Middle East and Africa	113	0	113
Multilateral	52	2	54
New Zealand and the Pacific	174	4	178
Total	4,656	184	4,840

Table A13: APS Indigenous employment, by type and classification, at 30 June 2024

Employment type	Number
Ongoing	116
Non-ongoing	2
Total	118
Classification	Number
SES Band 2	1
SES Band 1	3
EL 2	11
EL 1	33
APS 6	28
APS 5	30
APS 4	8
APS 3	1
Graduate	3
Total	118

Table A14: APS Indigenous employment, by type and classification, at 30 June 2023

Employment type	Number
Ongoing	124
Non-ongoing	4
Total	128
Classification	Number
SES Band 2	1
SES Band 1	3
EL 2	12
EL 1	27
APS 6	31
APS 5	37
APS 4	8
APS 3	3
Graduate	6
Total	128

Table A15: APS employment arrangements, at 30 June 2024

	SES	Non-SES	Total
Enterprise agreement	n.a.	4,384	4,384
Individual flexibility arrangement	0	60	60
Common law contract	0	0	0
Determination under subsection 24(1) of the <i>Public Service Act 1999</i>	335	54	389
Total	335	4,498	4,833

Note: The Secretary and the Director-General of the Australian Safeguards and Non-Proliferation Office are not included in the above figures as they are statutory appointments.

Table A16: APS employment salary ranges, by classification level, 2023–24

	Minimum salary (\$)	Maximum salary (\$)
SES Band 3	313,012	423,270
SES Band 2	249,096	337,428
SES Band 1	193,767	243,841
Medical Officer CI 5	193,767	276,662
Medical Officer CI 4	180,980	256,959
Medical Officer CI 2	158,380	162,869
EL 2	143,346	212,567
EL 1	118,654	184,805
APS 6	95,282	149,176
APS 5	86,419	116,050
APS 4	78,371	91,386
APS 3	69,939	79,190
APS 2	61,716	66,649
APS 1	53,310	53,310
Graduate	78,371	78,371

Notes

Includes annualised shift penalties.

The Executive Level 2 (EL 2) salary range includes EL 2 staff deployed to head of mission SES positions overseas.

The Secretary and the Director-General of the Australian Safeguards and Non-Proliferation Office are not included in the above figures as their remuneration is set under the *Remuneration Tribunal Act 1973*.

Table A17: APS employment performance pay, by classification level, 2023–24

	Number of employees receiving performance pay	Aggregated (sum total) of all payments made (\$)	Average of all payments made (\$)	Minimum payment made to employees (\$)	Maximum payment made to employees (\$)
SES Band 3	n.a.	n.a.	n.a.	n.a.	n.a.
SES Band 2	n.a.	n.a.	n.a.	n.a.	n.a.
SES Band 1	n.a.	n.a.	n.a.	n.a.	n.a.
EL 2	20	14,996	750	283	861
EL 1	51	38,187	749	363	861
APS 6	77	53,521	695	347	861
APS 5	169	121,627	720	189	861
APS 4	77	54,492	708	249	858
APS 3	29	17,134	591	319	837
APS 2	n.a.	n.a.	n.a.	n.a.	n.a.
APS 1	n.a.	n.a.	n.a.	n.a.	n.a.
Other	n.a.	n.a.	n.a.	n.a.	n.a.
Total	423	299,957	—	—	—

Appendix B: Executive remuneration

This appendix provides details of the department's remuneration of key management personnel, senior executives and other highly paid staff.

Remuneration policies and practices

Senior Executive Service (SES) staff are remunerated via determinations made under subsection 24(1) of the *Public Service Act 1999*. The Secretary is the delegate for any changes made to the remuneration provided by the determinations. The remuneration of the Secretary and the Director-General of the Australian Safeguards and Non-Proliferation Office is determined by the Remuneration Tribunal.

All other highly paid personnel are remunerated under the terms set out in the DFAT Enterprise Agreement 2024.

'Other benefits and allowances' presented in the remuneration tables include overseas allowances, accommodation and fringe benefits tax paid on behalf of Australian Public Service (APS) employees posted overseas. Employees posted overseas are remunerated in accordance with the department's framework for overseas conditions of service. The framework exists to compensate for the differences in locations, such as the cost of living, hardship and the security environment. It also addresses additional costs incurred, such as family medical and educational costs, to ensure posted staff are not disadvantaged.

The department provides accommodation for staff and their families for the duration of their posting. While staff and families benefit from this provision, they do not receive direct remuneration for rental costs.

The reported value of accommodation in tables B4 and B5 reflects the high property and rental costs in many of the locations of our posts.

The total cost of accommodation reported also covers the full rental value of properties used by ambassadors and high commissioners. It does not recognise that most official residences have a residential component and a working component, which is used to support Australian Government objectives, including engagement with local political and business representatives and visiting Australian ministers.

Remuneration governance arrangements

The department's Executive Board (formerly the Executive Committee), chaired by the Secretary, was responsible for assessing and reallocating resources across the department during 2023–24. The department adjusts overseas allowances fortnightly in response to changes to the overseas environment and foreign exchange movements, based on a common methodology used by all APS agencies with staff posted to Australian overseas posts. These adjustments draw on data from an independent commercial provider, Employment Conditions Abroad (ECA) International.

Key management personnel

The department’s key management personnel (KMP) are those personnel who have authority and responsibility for planning, directing and controlling the activities of the department. The department determined the KMP in 2023–24 to be the Secretary, Associate Secretary and deputy secretaries.

The names of key management personnel and the length of their terms as KMP are summarised in Table B1. The remuneration presented in tables B2 to B5 is prepared on an accrual basis.

In accordance with the Public Governance, Performance and Accountability Rule 2014, Table B3 presents disaggregated information on remuneration for key management personnel.

Table B1: Key management personnel, 2023–24

Name	Position title	Term as KMP during 2023–24
Jan Adams	Secretary	1 July 2023 – 30 June 2024
Timothy Yeend	Associate Secretary	1 July 2023 –22 March 2024
Roderick Brazier	Deputy Secretary	1 July 2023 – 30 June 2024
Michelle Chan	Deputy Secretary	1 July 2023 – 30 June 2024
Eleanor Lawson	Deputy Secretary	1 July 2023 – 30 June 2024
Craig Maclachlan	Deputy Secretary	1 July 2023 – 30 June 2024
George Mina	Deputy Secretary	18 March 2024 – 30 June 2024
Elizabeth Peak	Deputy Secretary	7 July 2023 – 30 June 2024
Clare Walsh	Deputy Secretary/Chief Operating Officer	1 July 2023 – 30 June 2024

Table B2: Summary of key management personnel remuneration, 2023–24

	Amount (\$)
Short-term benefits	
Base salary	3,618,240
Bonuses	0
Other benefits and allowances	118,686
Total short-term benefits	3,736,926
Superannuation	571,857
Total post-employment benefits	571,857
Other long-term benefits	0
Long service leave	85,644
Total other long-term employee benefits	85,644
Termination benefits	0
Total key management personnel remuneration	4,394,427

Note: In accordance with the Public Governance, Performance and Accountability Rule 2014, Table B3 presents disaggregated information on remuneration for key management personnel.

Table B3: Key management personnel remuneration, disaggregated, 2023–24

Name	Position title	Short-term benefits (\$)			Post-employment benefits (\$)	Other long-term benefits (\$)			Total remuneration ³ (\$)
		Base salary ¹	Bonuses	Other benefits and allowances ²		Long service leave	Other long-term benefits	Termination benefits	
Jan Adams	Secretary	883,897	0	1,548	118,502	21,354	0	0	1,025,301
Timothy Yeend	Associate Secretary	336,464	0	1,125	49,346	9,084	0	0	396,019
Roderick Brazier	Deputy Secretary	346,359	0	27,451	59,561	6,595	0	0	439,966
Michelle Chan	Deputy Secretary	374,380	0	1,548	69,525	8,917	0	0	454,370
Eleanor Lawson	Deputy Secretary	360,706	0	26,665	61,150	9,251	0	0	457,772
Craig MacLachlan	Deputy Secretary	407,996	0	25,925	66,717	9,558	0	0	510,196
George Mina	Deputy Secretary	103,723	0	8,108	14,837	2,560	0	0	129,228
Elizabeth Peak	Deputy Secretary	346,653	0	24,768	58,684	8,526	0	0	438,631
Clare Walsh	Deputy Secretary/ Chief Operating Officer	458,062	0	1,548	73,535	9,799	0	0	542,944
Total		3,618,240	0	118,686	571,857	85,644	0	0	4,394,427

1 Base salary includes recreation leave accruals and higher duties payments during the year.
2 Other benefits and allowances include car parking, car allowances and fringe benefits tax expenses.
3 Some figures are impacted by the duration of service as key management personnel (KMP). Table B1 provides details of the length of service for officers who were classified as KMP.

Table B4: Senior executive staff remuneration, 2023–24

Remuneration band (\$)	Number of senior executives	Short-term benefits (\$)			Post-employment benefits (\$)			Other long-term benefits (\$)			Termination benefits (\$)	Total remuneration (\$)
		Average base salary	Average bonuses	Average other benefits and allowances ¹	Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits				
		Overseas housing benefits ²			Other					Excluding overseas housing allowances	Including overseas housing allowances	
Under \$220,000	39	74,002	0	2,414	9,812	19,931	3,841	0	0	107,587	110,000	
220,001 – 245,000	6	153,309	0	2,084	33,881	37,133	7,345	0	0	231,669	233,753	
245,001 – 270,000	30	191,877	9	173	21,491	34,069	11,792	0	0	259,238	259,411	
270,001 – 295,000	69	201,507	0	5,758	25,537	37,175	10,367	0	1,484	276,070	281,828	
295,001 – 320,000	18	216,535	0	4,763	33,480	39,141	10,671	0	0	299,827	304,590	
320,001 – 345,000	16	230,700	0	18,049	30,606	42,949	10,476	0	0	314,730	332,779	
345,001 – 370,000	22	249,192	0	17,812	31,451	47,190	10,714	0	0	338,548	356,360	
370,001 – 395,000	13	245,327	0	24,860	47,369	45,945	17,948	0	0	356,589	381,449	
395,001 – 420,000	6	237,213	0	30,231	57,519	48,546	32,721	0	0	375,999	406,231	
420,001 – 445,000	4	188,325	0	53,949	139,546	35,782	14,659	0	0	378,312	432,261	
445,001 – 470,000	11	204,280	0	85,609	109,769	40,654	15,846	0	0	370,548	456,158	
470,001 – 495,000	9	199,004	0	115,982	109,308	42,138	11,495	0	0	361,944	477,926	
495,001 – 520,000	11	226,639	0	70,245	158,638	40,565	16,779	0	0	442,621	512,865	
520,001 – 545,000	9	220,978	0	112,548	146,434	39,565	14,838	0	0	421,815	534,363	
545,001 – 570,000	7	239,386	0	104,139	158,241	42,383	15,528	0	0	455,538	559,677	
570,001 – 595,000	6	217,543	0	150,212	160,293	40,692	12,080	0	0	430,608	580,819	
595,001 – 620,000	3	284,944	0	93,982	165,989	54,404	13,557	0	0	518,893	612,875	
620,001 – 645,000	9	211,349	0	151,111	215,286	37,358	11,673	0	0	475,667	626,778	

(continued)

Table B4 (continued): Senior executive staff remuneration, 2023–24

645,001 – 670,000	4	219,461	0	165,123	221,393	41,042	14,838	0	0	496,735	661,859
670,001 – 695,000	6	217,890	0	185,730	228,731	40,136	11,494	0	0	498,251	683,981
695,001 – 720,000	1	276,377	0	202,567	167,250	60,370	12,373	0	0	516,370	718,937
720,001 – 745,000	7	223,632	0	291,288	158,701	43,434	14,484	0	0	440,251	731,539
745,001 – 770,000	4	227,689	0	233,456	247,331	40,034	10,118	0	0	525,172	758,628
770,001 – 795,000	2	218,352	0	223,543	286,045	39,123	9,713	0	0	553,233	776,776
795,001 – 820,000	4	237,008	0	279,717	227,930	50,501	10,491	0	0	525,930	805,647
820,001 – 845,000	2	275,092	0	297,133	209,712	45,179	9,417	0	0	539,400	836,533
845,001 – 870,000	5	272,829	0	264,872	255,614	48,101	14,153	0	0	590,696	855,568
895,001 – 920,000	1	254,607	0	407,310	166,503	56,927	10,496	0	0	488,533	895,844
920,001 – 945,000	2	272,485	0	318,270	279,963	50,222	15,214	0	0	617,885	936,155
945,001 – 970,000	1	276,281	0	467,194	137,510	51,765	28,052	0	0	493,607	960,801
995,001 – 1,020,000	1	374,271	0	402,821	145,340	67,934	17,734	0	0	605,280	1,008,101
1,170,001 – 1,195,000	1	240,627	0	756,833	134,512	40,566	7,512	0	0	423,216	1,180,049
1,195,001 – 1,220,000	1	175,072	0	882,297	98,020	49,372	5,442	0	0	327,906	1,210,203
1,220,001 – 1,245,000	1	335,602	0	631,941	206,431	52,183	9,063	0	0	603,279	1,235,220
1,270,001 – 1,295,000	2	324,816	0	770,003	115,825	58,783	20,611	0	0	520,034	1,290,038
1,845,001 – 1,870,000	1	373,967	0	1,186,734	218,264	66,593	18,443	0	0	677,267	1,864,001
1,895,001 – 1,920,000	1	432,131	0	979,965	148,401	77,137	266,009	0	0	923,677	1,903,642
2,620,001 – 2,645,000	1	383,446	0	2,023,509	156,412	53,362	9,797	0	0	603,017	2,626,527

- 1 Other short-term benefits and allowances include overseas housing allowance and benefits paid on behalf of APS staff posted overseas. These staff are remunerated in accordance with the department's overseas conditions of service framework, which is designed to compensate for the differences in locations in such matters as the cost of living, the cost of accommodation and the security environment.
- 2 The Department of Foreign Affairs and Trade provides accommodation for staff and their families while posted overseas. While staff benefit from these arrangements, they do not receive direct remuneration for rental costs, and the value of the accommodation allowances is determined by the location of each posting rather than the work or personal circumstances of individual staff. The value of housing allowances reported in this table generally reflects the high property costs in many of the overseas locations where staff are posted. In these circumstances, the total value of an individual staff member's total remuneration is impacted by the value of the overseas housing allowances paid on behalf of the staff member. This table reports overseas housing benefits separately to enable a fuller understanding of the extent of this impact, while still reporting the average total remuneration of senior executive staff as required by the disclosure requirements of the PGPA Rule.

Table B5: Other highly paid staff remuneration, 2023–24

Remuneration band (\$)	Number of senior executives	Short-term benefits (\$)			Post-employment benefits (\$)			Other long-term benefits (\$)			Termination benefits (\$)		Total remuneration (\$)
		Average base salary	Average bonuses	Average other benefits and allowances ¹	Average superannuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	Average other termination benefits	Average long-term benefits	Average termination benefits	Average total remuneration	
				Overseas housing benefits ²	Other							Excluding overseas housing allowances	Including overseas housing allowances
250,000 – 270,000	75	117,538	0	41,322	76,475	19,387	5,066	0	0	0	0	218,465	259,787
270,001 – 295,000	95	119,336	0	53,972	82,417	21,053	5,659	0	0	0	0	228,466	282,438
295,001 – 320,000	91	122,908	0	61,462	95,117	21,429	5,705	0	0	0	0	245,160	306,622
320,001 – 345,000	99	129,246	9	65,543	110,900	21,934	5,753	0	0	0	0	267,841	333,385
345,001 – 370,000	77	134,646	0	72,420	120,496	24,640	6,058	0	0	0	0	285,840	358,260
370,001 – 395,000	57	137,908	0	70,418	141,828	24,205	6,880	0	0	0	0	310,821	381,238
395,001 – 420,000	50	143,685	0	81,614	151,836	24,849	5,299	0	0	0	0	325,668	407,283
420,001 – 445,000	56	140,130	14	94,672	164,845	25,449	6,538	0	0	0	0	336,976	431,649
445,001 – 470,000	48	153,602	0	91,156	176,934	27,733	8,196	0	0	0	0	366,465	457,621
470,001 – 495,000	42	152,609	0	104,780	188,156	27,673	6,649	0	0	0	0	375,086	479,867
495,001 – 520,000	17	153,235	0	93,528	226,485	27,597	6,772	0	0	0	0	414,089	507,617
520,001 – 545,000	16	145,937	0	129,730	222,724	27,305	7,136	0	0	0	0	403,103	532,832
545,001 – 570,000	14	171,298	0	130,120	218,405	30,018	7,732	0	0	0	0	427,452	557,572
570,001 – 595,000	10	161,925	0	148,076	241,492	28,851	4,311	0	0	0	0	436,580	584,656
595,001 – 620,000	15	160,620	0	153,208	257,611	29,417	7,893	0	0	0	0	455,541	608,750

(continued)

Table B5 (continued): Other highly paid staff remuneration, 2023–24

620,001 – 645,000	7	170,006	0	194,261	231,080	29,963	5,988	0	0	437,037	631,298
645,001 – 670,000	10	157,056	0	134,098	330,261	27,698	7,666	0	0	522,681	656,779
670,001 – 695,000	5	157,189	0	209,443	289,527	26,706	5,287	0	0	478,708	688,152
695,001 – 720,000	3	175,508	0	183,700	302,576	33,441	8,780	0	0	520,305	704,005
720,001 – 745,000	2	183,400	0	177,859	329,018	33,768	4,947	0	0	551,133	728,992
745,001 – 770,000	2	162,868	0	189,401	369,435	29,160	5,678	0	0	567,142	756,543
770,001 – 795,000	2	170,762	0	180,023	386,346	31,881	8,546	0	0	597,536	777,559
795,001 – 820,000	3	164,778	0	211,219	409,969	28,333	-1,328	0	0	601,752	812,971
870,001 – 895,000	1	214,181	0	266,497	357,836	35,472	9,847	0	0	617,336	883,833
920,001 – 945,000	1	212,380	0	400,818	251,789	34,688	24,233	0	0	523,090	923,908
1,045,001 – 1,070,000	1	134,172	0	782,748	84,880	22,803	39,698	0	0	281,553	1,064,300
1,070,001 – 1,095,000	1	129,618	0	732,170	183,822	23,925	10,246	0	0	347,610	1,079,780

1 Other short-term benefits and allowances include overseas housing allowance and benefits paid on behalf of APS staff posted overseas. These staff are remunerated in accordance with the department's overseas conditions of service framework, which is designed to compensate for the differences in locations in such matters as the cost of living, the cost of accommodation and the security environment.

2 The Department of Foreign Affairs and Trade provides accommodation for staff and their families while posted overseas. While staff benefit from these arrangements, they do not receive direct remuneration for rental costs, and the value of the accommodation allowances is determined by the location of each posting rather than the work or personal circumstances of individual staff. The value of housing allowances reported in this table generally reflects the high property costs in many of the overseas locations where staff are posted. In these circumstances, the total value of an individual staff member's total remuneration is impacted by the value of the overseas housing allowances paid on behalf of the staff member. This table reports overseas housing benefits separately to enable a fuller understanding of the extent of this impact, while still reporting the average total remuneration of highly paid staff as required by the disclosure requirements of the PGPA Rule.

Appendix C: Entity resource statement and expenses for outcomes

Table C1: Department of Foreign Affairs and Trade entity resource statement, 2023–24

	Actual available appropriation for 2023–24 \$'000	Payments made 2023–24 \$'000	Balance remaining 2023–24 \$'000
Ordinary annual services¹			
Departmental appropriation	2,675,068	2,245,267	429,801
Total	2,675,068	2,245,267	429,801
Administered expenses			
Outcome 1	4,640,928	4,442,903	
Outcome 2	2,150	2,072	
Payments to corporate entities ²	148,291	148,291	
Total	4,791,369	4,593,266	
Total ordinary annual services [A]	7,466,437	6,838,533	
Other services			
Departmental non-operating³			
Equity injections	147,723	80,201	82,500
Total	147,723	80,201	82,500
Administered non-operating			
Administered assets and liabilities	26,351	26,351	
Total	26,351	26,351	
Total other services [B]	174,074	106,552	
Total available annual appropriations [A + B]	7,640,511	6,945,085	
Special appropriations			
Special appropriations limited by criteria/entitlement			
<i>Public Governance, Performance and Accountability Act 2013</i> – section 77 – Administered		1,335	
<i>Official Development Assistance Multilateral Replenishment</i> <i>Obligations (Special Appropriation) Act 2020 – Administered</i>		373,078	
Total special appropriations [C]		374,413	
Special accounts⁴			
Opening balance	476,916		
Appropriation receipts	81,785		
Appropriation receipts from other entities	43,004		
Non-appropriation receipts to special accounts	11,040		
Payments made		154,544	
Total special accounts [D]	612,745	154,544	
Total resourcing [A + B + C + D]	8,253,256	7,474,042	
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or payments to corporate entities through annual appropriations	(81,785)	–	
	(148,291)	(148,291)	
Total net resourcing and payments for DFAT	8,023,180	7,325,751	

1 Includes *Appropriation Act (No. 1) 2023–2024*, *Appropriation Act (No. 3) 2023–2024* and *Appropriation Act (No. 5) 2023–2024*. This also includes prior-year departmental appropriation and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

2 Corporate entities are corporate Commonwealth entities and Commonwealth companies as defined under the PGPA Act.

3 *Appropriation Act (No. 2) 2023–2024* and *Appropriation Act (No. 4) 2023–2024*. This also includes prior-year equity injections available for use.

4 Excludes special public money held in accounts like the Consular Services Account and Services for Other Entities and Trust Monies accounts.

Note: Departmental capital budgets are not separately identified in *Appropriation Act (No. 1) 2023–2024*, *Appropriation Act (No. 3) 2023–2024* and *Appropriation Act (No. 5) 2023–2024* and form part of ordinary annual services items.

Table C2: Expenses for Outcome 1, 2023–24

Outcome 1: The advancement of Australia's international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities	Budget¹ 2023–24 \$'000 (a)	Actual expenses 2023–24 \$'000 (b)	Variation 2023–24 \$'000 (a – b)
Program 1.1: Foreign Affairs and Trade Operations			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	272,326	126,435	145,891
Expenses not requiring appropriation in the budget year ³	8,600	51,343	(42,743)
Special appropriations	100	–	100
Departmental expenses			
Departmental appropriation ²	1,149,142	1,165,129	(15,987)
Expenses not requiring appropriation in the budget year ³	189,976	83,446	106,530
Total for program 1.1	1,620,144	1,426,353	193,791
Program 1.2: Official Development Assistance			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	3,775,157	3,770,781	4,376
Expenses not requiring appropriation in the budget year ³	–	676	(676)
Departmental expenses			
Departmental appropriation ²	288,479	288,479	–
Total for program 1.2	4,063,636	4,059,936	3,700
Program 1.3: Official Development Assistance – Multilateral Replenishments			
Administered expenses			
Expenses not requiring appropriation in the budget year ³	27,858	91,637	(63,779)
Total for program 1.3	27,858	91,637	(63,779)
Program 1.4: Payments to International Organisations			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	459,063	378,049	81,014
Total for program 1.4	459,063	378,049	81,014
Program 1.5: New Colombo Plan – Transforming Regional Relationships			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	48,944	48,169	775
Total for program 1.5	48,944	48,169	775

(continued)

Table C2 (continued): Expenses for Outcome 1, 2023–24

Outcome 1: The advancement of Australia's international strategic, security and economic interests including through bilateral, regional and multilateral engagement on Australian Government foreign, trade and international development policy priorities	Budget¹ 2023–24 \$'000 (a)	Actual expenses 2023–24 \$'000 (b)	Variation 2023–24 \$'000 (a – b)
Program 1.6: Public Information Services and Public Diplomacy			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	35,134	32,753	2,381
Total for program 1.6	35,134	32,753	2,381
Program 1.7: Programs to Promote Australia's International Tourism Interests			
Administered expenses			
Tourism Australia – corporate Commonwealth entity	148,291	148,291	–
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	25,100	25,100	–
Total for program 1.7	173,391	173,391	–
Program 1.8: Nuclear-Powered Submarine Program			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	11,000	10,803	197
Departmental expenses			
Departmental appropriation ²	23,706	23,706	–
Total for program 1.8	34,706	34,509	197
Outcome 1 totals by appropriation type			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	4,626,724	4,392,090	234,634
Corporate Commonwealth entity	148,291	148,291	–
Expenses not requiring appropriation in the budget year ³	36,458	143,656	(106,522)
Special appropriations	100	–	100
Departmental expenses			
Departmental appropriation ²	1,461,327	1,477,314	(15,987)
Expenses not requiring appropriation in the budget year ³	189,976	83,446	106,530
Total expenses for Outcome 1	6,462,876	6,244,797	218,755
	2022–23	2023–24	
Average staffing level (number)	4,277	4,334	

1 Full-year budget, including any subsequent adjustments made to the 2023–24 Budget through the 2023–24 additional estimates, 2023–24 supplementary additional estimates, and estimated outcome as published in the 2024–25 Budget.

2 Departmental appropriation combines 'ordinary annual services (Appropriation Act Nos. 1, 3 and 5)' and 'section 74 revenue receipts'.

3 Expenses not requiring appropriation in the budget year may include depreciation expenses (excluding right-of-use depreciation, which is funded from appropriation), amortisation expenses, 'make good' expenses, audit fees, concessional costs for loans, finance costs, and impairment of financial instruments.

Table C3: Expenses for Outcome 2, 2023–24

Outcome 2: The protection and welfare of Australians abroad and access to secure international travel documentation through timely and responsive travel advice and consular and passport services in Australia and overseas	Budget¹ 2023–24 \$'000 (a)	Actual expenses 2023–24 \$'000 (b)	Variation 2023–24 \$'000 (a – b)
Program 2.1: Consular Services			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	900	751	149
Special appropriations	100	19	81
Departmental expenses			
Departmental appropriation ²	146,200	146,200	–
Total for program 2.1	147,200	146,970	230
Program 2.2: Passport Services			
Administered expenses			
Special appropriations	2,000	1,218	782
Departmental expenses			
Departmental appropriation ²	391,887	391,887	–
Total for program 2.2	393,887	393,105	782
Outcome 2 totals by appropriation type			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	900	751	149
Special appropriations	2,100	1,237	863
Departmental expenses			
Departmental appropriation ²	538,087	538,087	–
Total expenses for Outcome 2	541,087	540,075	1,012
	2022–23	2023–24	
Average staffing level (number)	1,219	1,235	

1 Full-year budget, including any subsequent adjustments made to the 2023–24 Budget through the 2023–24 additional estimates, 2023–24 supplementary additional estimates, and estimated outcome as published in the 2024–25 Budget.

2 Departmental appropriation combines 'ordinary annual services (Appropriation Act Nos. 1, 3 and 5)' and 'section 74 revenue receipts'.

Table C4: Expenses for Outcome 3, 2023–24

Outcome 3: A secure Australian presence overseas through the provision of security services and information and communications technology infrastructure, and the management of the Commonwealth's overseas property estate	Budget¹ 2023–24 \$'000 (a)	Actual expenses 2023–24 \$'000 (b)	Variation 2023–24 \$'000 (a – b)
Program 3.1: Foreign Affairs and Trade Security and IT			
Departmental expenses			
Departmental appropriation ²	166,240	166,240	–
Total for program 3.1	166,240	166,240	–
Program 3.2: Overseas Property			
Departmental expenses			
Expenses not requiring appropriation in the budget year ³	39,309	107,930	(68,621)
Total for program 3.2	39,309	107,930	(68,621)
Outcome 3 totals by appropriation type			
Departmental expenses			
Departmental appropriation ²	166,240	166,240	–
Expenses not requiring appropriation in the budget year ³	39,309	107,930	(68,621)
Total expenses for Outcome 3	205,549	274,170	(68,621)
	2022–23	2023–24	
Average staffing level (number)	989	1,002	

1 Full-year budget, including any subsequent adjustments made to the 2023–24 Budget through the 2023–24 additional estimates, 2023–24 supplementary additional estimates, and estimated outcome as published in the 2024–25 Budget.

2 Departmental appropriation combines 'ordinary annual services (Appropriation Act Nos. 1, 3 and 5)' and 'section 74 revenue receipts'.

3 Expenses not requiring appropriation in the budget year may include depreciation expenses (excluding right-of-use depreciation, which is funded from appropriation), amortisation expenses, 'make good' expenses, audit fees, concessional costs for loans, finance costs, and impairment of financial instruments.

Appendix D: Development program budget

Table D1 provides details of Australia's official development assistance (ODA) program budget estimates by country and region for 2023–24. Actual ODA expenditure for 2023–24 is expected to be published on the departmental website in early 2025 in Australia's *Official Development Assistance: Statistical Summary 2023–24* following collection of information from other government departments and delivery partners, including detailed breakdowns of geographic flows of expenditure.

Table D1: Total Australian ODA, by country and region of benefit, 2023–24 budget estimate

Country / region ¹	Total \$m
Federated States of Micronesia	4.6
Fiji	88.1
Kiribati	43.4
Nauru	46.1
Niue and Tokelau	4.0
Palau	4.8
Papua New Guinea	616.2
Republic of the Marshall Islands	4.1
Samoa	53.5
Solomon Islands	171.3
Tonga	44.9
Tuvalu	17.1
Vanuatu	84.6
Pacific regional	723.4
Pacific	1,906.1
Cambodia	83.6
Indonesia	326.1
Laos	47.7
Mongolia	10.1
Myanmar	121.0

(continued)

Table D1 (continued): Total Australian ODA, by country and region of benefit, 2023–24 budget estimate

Country / region¹	Total \$m
Philippines	89.9
Timor-Leste	118.0
Vietnam	95.1
Southeast and East Asia regional	346.3
Southeast and East Asia	1,237.8
Afghanistan	50.0
Bangladesh	116.2
Bhutan	4.9
Maldives	3.0
Nepal	27.2
Pakistan	15.1
Sri Lanka	24.1
South and West Asia regional	127.0
South and West Asia	367.5
Sub-Saharan Africa	87.2
Middle East and North Africa	48.5
Middle East and Africa	135.7
Latin America and the Caribbean	1.7
Core contributions to multilateral organisations and other ODA not attributable to particular countries or regions²	1,119.6
Grand total estimate³	4,768.4

1 Regional totals include amounts attributable to the region but not a specific country.

2 Includes payments to some UN and Commonwealth organisations and UN peacekeeping operations, and ODA-eligible components of cash payments to the International Development Association, Asian Development Fund, Global Environment Facility, Heavily Indebted Poor Countries Initiative and the Multilateral Fund for the Implementation of the Montreal Protocol.

3 Due to rounding, discrepancies may occur between sums of the component items and totals.

Appendix E: Contributions to international bodies

Table E1 lists payments made by the department from administered non-official development assistance (ODA) appropriations in 2023–24. These payments totalled \$378.0 million, consisting of \$181.1 million to 28 international organisations and international treaty secretariats, and \$197.0 million to 11 international peacekeeping operations.

Table E1: Contributions to international organisations and peacekeeping operations, 2023–24

Organisation / peacekeeping operation	Amount (\$)
International organisations	
Antarctic Treaty Secretariat	91,449
Anti-Personnel Mine Ban Convention Implementation Support Unit	52,602
Arms Trade Treaty Secretariat	33,631
Asia-Europe Foundation	79,179
Asia-Pacific Economic Cooperation (APEC) Business Advisory Council Secretariat	53,360
Asia-Pacific Economic Cooperation (APEC) Secretariat	572,584
Association of the Voluntary Principles on Security and Human Rights	40,516
Biological Weapons Convention Implementation Unit	66,880
Commission for the Conservation of Antarctic Marine Living Resources	782,141
Commonwealth Secretariat	3,836,689
Comprehensive Nuclear-Test-Ban Treaty Organization Preparatory Commission	4,424,018
Convention on Certain Conventional Weapons Implementation Support Unit	46,016
Convention on Cluster Munitions Implementation Support Unit	28,435
International Atomic Energy Agency (IAEA)	17,473,936
International Bureau of the Permanent Court of Arbitration	63,872
International Centre for the Study of the Preservation and Restoration of Cultural Property	137,849
International Criminal Court	12,254,087
International Seabed Authority	380,331
International Tribunal for the Law of the Sea	542,637

(continued)

Table E1 (continued): Contributions to international organisations and peacekeeping operations, 2023–24

Organisation / peacekeeping operation	Amount (\$)
International tribunals for war crimes	1,644,073
Organisation for Economic Co-operation and Development	18,296,883
Organisation for the Prohibition of Chemical Weapons	2,630,178
Pacific Economic Cooperation Council	66,117
Treaty on the Non-Proliferation of Nuclear Weapons – IAEA	33,433
United Nations – assessed contribution	101,829,789
United Nations Educational, Scientific and Cultural Organization	10,969,118
Wassenaar Arrangement Secretariat	104,515
World Trade Organization	4,562,855
International organisations – total	181,097,172
International peacekeeping operations	
UN Disengagement Observer Force	2,417,708
UN Interim Force in Lebanon	18,338,225
UN Interim Administration Mission in Kosovo	1,282,605
UN Interim Security Force for Abyei	12,457,652
UN Mission for the Referendum in Western Sahara	2,170,827
UN Mission in South Sudan	39,079,346
UN Multidimensional Integrated Stabilization Mission in Mali	25,415,508
UN Multidimensional Integrated Stabilization Mission in the Central African Republic	39,892,223
UN Organization Stabilization Mission in the Democratic Republic of the Congo	35,795,518
UN Peacekeeping Force in Cyprus	1,029,343
UN Support Office in Somalia	19,072,847
International peacekeeping operations – total	196,951,800
Grand total	378,048,973

Appendix F: Ministerial acting arrangements

Table F1 shows acting arrangements for the Minister for Foreign Affairs, the Minister for Trade and Tourism, and the Minister for International Development and the Pacific during 2023–24. Acting arrangements are not required for assistant ministers.

Table F1: Ministerial acting arrangements in the Foreign Affairs and Trade portfolio, 2023–24

Minister	Start date	End date	Acting minister
Senator the Hon Penny Wong, Minister for Foreign Affairs	7 July 2023	7 July 2023	The Hon Clare O’Neil MP
	11 July 2023	15 July 2023	The Hon Dr Jim Chalmers MP
	21 August 2023	24 August 2023	Senator the Hon Katy Gallagher
	5 September 2023	8 September 2023	The Hon Dr Jim Chalmers MP
	13 September 2023	15 September 2023	The Hon Dr Jim Chalmers MP
	18 September 2023	25 September 2023	The Hon Dr Jim Chalmers MP
	5 November 2023	8 November 2023	The Hon Dr Jim Chalmers MP
	19 November 2023	22 November 2023	Senator the Hon Murray Watt
	17 December 2023	7 January 2024	The Hon Mark Dreyfus KC MP
	15 January 2024	20 January 2024	The Hon Dr Jim Chalmers MP
	26 February 2024	1 March 2024	The Hon Richard Marles MP
	16 March 2024	18 March 2024	The Hon Mark Dreyfus KC MP
	13 April 2024	21 April 2024	Senator the Hon Katy Gallagher
	8 May 2024	9 May 2024	The Hon Mark Dreyfus KC MP
	20 May 2024	24 May 2024	Senator the Hon Murray Watt
	5 June 2024	6 June 2024	The Hon Mark Dreyfus KC MP
	18 June 2024	20 June 2024	The Hon Dr Jim Chalmers MP
Senator the Hon Don Farrell, Minister for Trade and Tourism	29 June 2023	29 July 2023	The Hon Amanda Rishworth MP
	27 October 2023	31 October 2023	The Hon Amanda Rishworth MP
	3 November 2023	6 November 2023	The Hon Amanda Rishworth MP
	24 February 2024	1 March 2024	The Hon Amanda Rishworth MP
	5 June 2024	7 June 2024	The Hon Amanda Rishworth MP

(continued)

Table F1 (continued): Ministerial acting arrangements in the Foreign Affairs and Trade portfolio, 2023–24

Minister	Start date	End date	Acting minister
The Hon Pat Conroy MP, Minister for International Development and the Pacific	3 July 2023	5 July 2023	The Hon Andrew Giles MP
	18 July 2023	20 July 2023	The Hon Matt Keogh MP
	24 July 2023	26 July 2023	The Hon Andrew Giles MP
	28 August 2023	30 August 2023	The Hon Matt Keogh MP
	22 September 2023	24 September 2023	The Hon Andrew Giles MP
	26 September 2023	29 September 2023	The Hon Matt Keogh MP
	25 October 2023	29 October 2023	The Hon Andrew Giles MP
	7 November 2023	11 November 2023	The Hon Andrew Giles MP
	13 November 2023	17 November 2023	The Hon Andrew Giles MP
	9 December 2023	17 December 2023	The Hon Brendan O'Connor MP
	25 December 2023	14 January 2024	The Hon Andrew Giles MP
	29 January 2024	31 January 2024	The Hon Matt Keogh MP
	7 April 2024	10 April 2024	The Hon Matt Keogh MP
	11 April 2024	13 April 2024	The Hon Stephen Jones MP
	30 April 2024	1 May 2024	The Hon Andrew Giles MP
	18 June 2024	20 June 2024	The Hon Matt Keogh MP

Appendix G: Audit and Risk Committee

Table G1: Audit and Risk Committee, 2023–24

Member name and status	Qualifications, knowledge, skills and experience	Number of meetings attended/ total number of meetings ¹	Total annual remuneration (incl. GST)
Mark Ridley ARC chair from March 2022 ARC member from June 2021	Mr Ridley has served as an independent chair and member of audit and risk committees for several large and medium-sized Commonwealth agencies since 2011. This includes the Australian Signals Directorate, the departments of Defence, Home Affairs, and Human Services, the Australian Federal Police and the Australian National University. He also advises entities on the governance and risk management of information and communications technology (ICT)–based programs. He was formerly a senior partner of PwC Australia and has held leadership roles in risk advisory work, internal audit, and ICT project assurance.	4/4 ARC 1/1 PRSC 1/1 FRSC	\$44,000
Chris Ramsden ARC member from November 2019 FRSC chair from December 2020	Mr Ramsden is a Fellow Certified Practising Accountant of CPA Australia and a highly experienced Australian Public Service officer (now retired), specialising in corporate and enabling service roles. He has over 38 years experience and has served as chief financial officer for the Australian Customs Service and ComSuper. He was also the chief operations officer for the Clean Energy Regulator and was responsible for managing all corporate support functions (finance, human resources, information technology, project management, risk management, communications and investigations) for the newly formed agency.	3/4 ARC 5/5 FRSC 1/1 PRSC	\$29,700
Angela Barrett ARC member from March 2024 PRSC member from March 2024	Dr Barrett is the Treasury's Chief Operating Officer. She has extensive expertise in risk management and performance reporting, governance, and ministerial and parliamentary services. As the Treasury's Chief Operating Officer, Dr Barrett leads the Corporate Division to deliver the department's corporate functions, including communications, finance, governance, information services, and people and organisational strategy. Dr Barrett holds a master's degree in Business and Technology and a Doctor of Philosophy (PhD) in Chemical Engineering from the University of New South Wales.	2/2 ARC 2/2 PRSC	\$0

(continued)

Table G1 (continued): Audit and Risk Committee, 2023–24

Natalie Roche FRSC member from May 2024	Ms Roche holds a Bachelor of Commerce from the Australian National University, is a Fellow of CPA Australia and is a graduate of the Australian Institute of Company Directors. She is a long-serving DFAT officer with over 20 years public sector experience, and has served in a variety of corporate enabling roles, both in Australia and overseas, giving her broad operational experience. Ms Roche has previously served in Croatia, the United States and Vietnam, has led major transformational change projects for the department, and has previously worked on the preparation of the department's financial statements.	2/2 FRSC	\$0
Ian McPhee AO PSM ARC and PRSC member from March 2022 PRSC chair from July 2023	Mr McPhee was previously the auditor-general for Australia from 2005 to 2015 and held senior positions within the Department of Finance and the Australian National Audit Office. He currently holds the position of Distinguished Honorary Professor at the Australian National University, is a council member of Central Queensland University, chair of the Audit Quality Advisory Board for PwC Australia, a chair and member of a number of audit and risk committees, and (part-time) Australian Capital Territory Public Sector Standards Commissioner. He was made an Officer of the Order of Australia in 2015, awarded a Public Service Medal in 2002, awarded a First Class Medal of Honour by the Indonesian government in 2009, and has received several other prestigious awards for his contribution to the public sector, including an honorary doctorate, and a federal government 'leader of the year' award. Mr McPhee has attended the department's Financial Reporting Subcommittee as a proxy when required.	4/4 ARC 5/5 PRSC 1/1 FRSC	\$34,100
Wendy Jarvie ARC member from June 2023 FRSC member from June 2023 to March 2024 PRSC member from August 2023	Dr Jarvie is an Adjunct Professor at the Public Service Research Group at UNSW Canberra and has extensive experience as a senior public servant, including 7 years (2001 to 2008) as deputy secretary in the Commonwealth departments of Education, Science and Training (DEST), and Education, Employment and Workplace Relations (DEEWR). In those positions, she had oversight at different times of Indigenous, international and higher education, science policy, student income support, the budget process, and research and evaluation. Since leaving government, Dr Jarvie has worked as an education consultant for the World Bank in the Pacific and Vietnam, and has had a number of appointments to government committees, including the Indigenous Evaluation Committee for the National Indigenous Australians Agency, and the Audit and Risk Committee and the Independent Evaluation Committee for the Department of Foreign Affairs and Trade (2012 to 2020).	4/4 ARC 3/3 FRSC 4/4 PRSC	\$33,500 ²

ARC = Audit and Risk Committee

PRSC = Performance Reporting Subcommittee

FRSC = Financial Reporting Subcommittee

1 Total number of meetings reflects the number of meetings the member was eligible to attend.

2 Dr Wendy Jarvie's remuneration is not subject to GST.

Appendix H: Work health and safety

The health, safety and wellbeing of our people, or those affected by our work, is of vital importance. This is a complex undertaking in our global operating context, requiring work health and safety (WHS) risk management processes and mitigations that are consistent with the nature of the workplace and significance of risks encountered.

We are committed to a culture that actively promotes effective risk management and improved work practices, and fosters attitudes that sustain a respectful, safe and healthy environment.

New work health and safety initiatives

The department undertook several new WHS initiatives during the reporting period.

Psychosocial risk management education and awareness

The department continues to work diligently to ensure psychosocial risk mitigation is managed in accordance with the 1 April 2023 amendments to the Work Health and Safety Regulations 2011. Measures undertaken to ensure legislative compliance include:

- development and implementation of a communications campaign on psychosocial risk management and the amended regulations
- conducting WHS compliance checks of psychosocial controls and risk registers across the global network
- delivery of staff awareness sessions
- inclusion of psychosocial risk management as a key component of assurance guidelines
- tailored advice, assistance and support via the Work Health and Safety Unit business model.

During 2023–24, the department delivered psychosocial risk management workshops to staff and managers to strengthen understanding of principles and practices to prevent psychosocial harm. The training was delivered either virtually or in person to employees located in Australia, Europe, South America and Africa. Supplementing the psychosocial risk management training, the department published a procedure on managing psychosocial risks and created a dedicated intranet page on psychosocial risk management.

The department's Staff and Family Support Office provided all staff with access to counselling services, delivered 'Mental Health for Managers' and mental health first aid training, and conducted psychological assessments and screenings when selecting staff for vulnerable roles and high-risk postings. In addition to overseeing the provision of Employee Assistance Program services, the Staff and Family Support Office coordinated management consultations to assist in identifying and managing staff with known mental health conditions and conducted wellbeing check-ins with staff, including those in vulnerable roles or locations.

Work health and safety incident reporting system

Throughout 2023–24, the department continued to develop its future WHS incident reporting system, which will have enhanced dashboard reporting capability and streamlined management of WHS incidents.

In recognition of the scope of the department’s operations and the hazards and risks arising from these operations, the Work Health and Safety Unit commenced delivery of tailored training sessions for staff performing a WHS function at post, as well as for our regional security officers. Delivered through a combination of face-to-face and virtual forums, the sessions aim to equip participants with an enhanced understanding of WHS legislative requirements, duty holder responsibilities, risk management principles, incident and hazard management processes, and application of the department’s WHS management system.

These tailored training sessions are in addition to the general suite of mandatory WHS training provided to all staff, and will assist officers in positions identified in the department’s WHS due diligence manual to meet their due diligence obligations, improve work practices, and foster attitudes that sustain healthy and safe work environments.

Contractor management education and awareness

In 2023–24, a series of WHS contractor management workshops were delivered to assist departmental contract managers in their understanding of responsibilities and requirements.

Ongoing work health and safety initiatives

A number of ongoing WHS initiatives continued to contribute to the health, safety and wellbeing of staff during the reporting period.

Safe Space program

Introduced in February 2023, the Safe Space program provides a first-response contact for employees impacted by sexual exploitation, abuse or harassment, provides advice on reporting processes, and connects employees with the appropriate support options. In 2023–24, the Safe Space team continued to conduct presentations to posts, divisions and branches to communicate the department’s zero tolerance of sexual exploitation, abuse and harassment, and to enhance employee awareness of reporting and support options. A 24 hours a day, 7 days a week phone number is available for staff to call if they want to report or seek support for workplace incidents of sexual exploitation, abuse and harassment. This number is answered by trained first responders in the Safe Space team.

Work health and safety education and awareness

Throughout 2023–24, the department’s Employee Health and Safety Section delivered 40 pre-posting WHS briefings to heads of mission and heads of post. These briefings are specific to the relevant post and aimed at assisting the department’s senior officers at post to comply with their due diligence duties under the *Work Health and Safety Act 2011* (WHS Act). WHS pre-posting briefings were also delivered to 28 senior administrative officers, providing practical advice on their WHS responsibilities at post.

In 2022–23, the department started delivering WHS masterclasses for staff performing a WHS function at posts, as well as for regional security officers. During 2023–24, the Work Health and Safety Unit delivered training sessions to staff at 8 posts in Southeast Asia, 12 posts in Europe, 6 posts in South Asia, 4 posts in South America, and 1 post in Africa. This training has enhanced WHS legislation compliance and knowledge sharing at posts in these regions.

Work health and safety audits

During 2023–24, the Work Health and Safety Unit conducted audits of 10 overseas posts and 9 passport offices in Australia to assess their conformance with the WHS management system requirements and to provide recommendations for any identified implementation weaknesses. Implementation of recommendations is expected to strengthen compliance with WHS legislation and reduce injury rates over the longer term.

Working with children checks for departmental roles

In line with the department’s internal working with children policy, we conducted a spot-check audit to ensure staff undertaking roles that included contact with children are appropriately screened. We will look to enhance this policy in 2024–25 to better support work areas to identify staff in these roles and ensure compliance with screening requirements.

Work health and safety business partner model

The implementation of the WHS business partner model continues to strengthen departmental WHS outcomes. This includes assisting officers in meeting their due diligence obligations, enhancing worker participation and engagement, providing guidance and support to managers and supervisors in reviewing their WHS risk registers, responding to WHS incidents and hazards, and other compliance activities.

Reporting requirements

We provide the following reporting for 2023–24, as required under the WHS Act:

- Incident notification – 11 incidents were notified to Comcare under Part 3 of the WHS Act.
- Enforceable undertakings – no directions were given to the department under Part 11, section 217 of the WHS Act.
- Securing compliance – no investigations were commenced in 2023–24.
- Enforcement measures – no notices were issued under Part 10, section 191 of the WHS Act.

Rehabilitation management

In 2023–24, Comcare accepted 20 workers compensation claims from departmental staff (Table H1).

Table H1: Workers compensation claims accepted by Comcare, 2020–21 to 2023–24

	2020–21	2021–22	2022–23	2023–24
Total number of claims accepted by Comcare	18	6	16*	20

* In the 2022–23 annual report, Table F1 reported the number of accepted Comcare claims for 2022–23 as 15 claims. This figure has been updated as a result of a claim for 2022–23 being accepted after completion of the annual report.

Appendix I: Ecologically sustainable development and environmental performance

The department's policy activities and operations accorded with the principles of ecologically sustainable development, as required by section 516A of the *Environment Protection and Biodiversity Conservation Act 1999*. We continued to provide support for international climate and environmental agreements, as well as for climate-resilient development through Australia's international development program. The department is committed to supporting the government to achieve the greenhouse gas emissions target in the Australian Public Service Net Zero Emissions by 2030 policy.

Support for international climate and environmental agreements

In 2023–24, the department continued to support international cooperation on climate change action and Australia's commitments under the United Nations Framework Convention on Climate Change (UNFCCC) and the Paris Agreement. The Ambassador for Climate Change, Ms Kristin Tilley, led Australia's international climate diplomacy, with a focus on engaging with the Pacific, Southeast Asia and the Indian Ocean region. Australia advocated for strong outcomes in international negotiations on frameworks and commitments on climate change.

UN Climate Change 28th Conference of the Parties

Australia welcomed the outcomes at the UNFCCC 28th Conference of the Parties (COP 28), which took place in Dubai between 30 November and 12 December 2023. COP 28 was the first collective review of the Paris Agreement – known as the 'global stocktake'. COP 28 marked the first time the more than 190 participating countries agreed on the need to transition away from fossil fuels in energy systems. The parties committed to tripling global renewables by 2030 and achieving net zero greenhouse gas emissions by 2050.

At COP 28, the Australian Government announced its:

- re-engagement with the Green Climate Fund (GCF), with a \$50 million contribution. Australia's renewed engagement with the GCF will ensure Australia can continue to advocate in partnership with the Pacific for climate finance that meets the needs of the region.
- strengthened commitment to the Pacific's access to climate finance, announcing the government's foundational investment of \$100 million in the first Pacific-owned and led Pacific Resilience Facility (PRF). The PRF will provide grants for climate adaptation, disaster preparedness, nature-based solutions, and projects that respond to loss and damage.

- commitment to the Statement on International Public Support for the Clean Energy Transition (also known as the Glasgow Statement). By joining the statement, Australia commits to end international financing for unabated fossil fuel energy sector projects, except in limited circumstances. Australia has until 5 December 2024 to implement the policy, and the department is leading this process in close collaboration with relevant agencies and departments.

Australia's COP 28 action agenda promoted our aspirations to become a renewable energy superpower, highlighting opportunities to share our clean energy to help other countries decarbonise, and to seize economic opportunities in the global shift to net zero. Australia again hosted a pavilion at COP 28 with an extensive program of events connecting Australian industry to international investors. The pavilion showcased Australia's climate action, including our ambitious goal to transform our electricity grid from 32 per cent renewables in 2022 to 82 per cent by 2030. The department led on prominent themes such as the inclusion of broader perspectives around gender, First Nations peoples and youth.

The Minister for Climate Change and Energy, the Hon Chris Bowen MP, led the Australian delegation at COP 28, and the Assistant Minister for Climate Change and Energy, Senator the Hon Jenny McAllister, attended. DFAT representatives included Kristin Tilley, Ambassador for Climate Change, and Justin Mohamed, Ambassador for First Nations People. The department worked with partner agencies across government to ensure strong Pacific engagement at COP 28, building on consistent efforts throughout 2023 to work constructively with Pacific interlocutors on shared climate change priorities, including at the Pacific Islands Forum and the UNFCCC Transitional Committee on loss and damage funding arrangements. Australia's ministers and ambassadors participated in several panels, receptions, roundtables and bilateral meetings with Pacific counterparts. The department is working across the whole of government to progress our bid to co-host COP 31 in 2026 in partnership with the Pacific.

Working with Pacific partners

The department is amplifying Pacific voices on the international stage and supporting Pacific advocacy. In 2023, Australia supported the Pacific to be prepared for international climate change meetings through support for preparatory work and negotiations, support for the Moana Blue Pacific Pavilion at COP 28, and funding for at least 50 Pacific delegates to attend COP 28 and engage in a range of international climate, environmental and oceans forums. This included support through the Secretariat of the Pacific Regional Environment Programme, the Pacific Islands Forum Secretariat and the Women's Environment and Development Organization. Through funding to the Office of the Pacific Ocean Commissioner, the department provided support for Pacific participation in treaty negotiations and provided renewed funding to support countries to sign and ratify the new High Seas Treaty, adopted in June 2023 under the framework of the UN Convention on the Law of the Sea. The new treaty is particularly significant for the Pacific, where many communities rely on the ocean for livelihoods and food security.

Global Environment Facility

The department leads Australia's engagement in the Global Environment Facility (GEF), which is the financial mechanism for a range of multilateral agreements, including the UN Convention on Biological Diversity, the UN Framework Convention on Climate Change, the UN Convention to Combat Desertification, and the Minamata Convention on Mercury. During the eighth replenishment round, Australia committed \$80 million (2022 to 2026). The department, through our active engagement on the GEF Council, advocates for adequate support to small island developing states and least developed countries, with particular focus on the Pacific.

Through the United Nations Development Programme and the GEF's Small Grants Programme, Australia is providing an additional \$10 million (2022 to 2026) to implement community-level projects that conserve and restore the environment, while enhancing livelihoods and wellbeing, across the Pacific and in Southeast Asian countries that are eligible for official development assistance (ODA).

Global Biodiversity Framework Fund

The department leads Australia's engagement in the newly established Global Biodiversity Framework Fund (GBFF), which sits under the GEF in support of the Kunming–Montreal Global Biodiversity Framework and will be critical in supporting developing countries to implement the framework. The department successfully negotiated for an aspirational funding target for least developed countries and small island developing states of 36 per cent plus 3 per cent, and for Indigenous peoples and local communities of 20 per cent. The department's active engagement on the GBFF Council is working to protect and ensure active funding distribution to meet these targets.

Montreal Protocol

The department provides Australia's ODA funding for the Montreal Protocol on Substances that Deplete the Ozone Layer, which phases out banned ozone-depleting chemicals and reduces greenhouse gases. The Department of Climate Change, Energy, the Environment and Water manages Australia's engagement in the Montreal Protocol.

Support for climate-resilient development

Australia has taken significant steps to strengthen our climate finance and ensure it responds to our development partners' priorities. In 2022–23, the department delivered \$619.1 million in climate finance to developing countries.

Australia's International Development Policy, launched in August 2023, acknowledges climate change as the greatest shared threat to all countries and has climate change at its heart. The policy commits Australia to strengthening climate resilience across our development program by:

- considering climate risk and our partners' key climate policies in agreeing development partnership plans
- ensuring that, from 2024–25, at least half of all new country and regional investments valued over \$3 million have a climate change objective – rising to 80 per cent in 2028–29.

This hardwiring of climate in the new international development policy, and the increases in official development assistance announced in the 2022–23 Budget, mean Australia's climate finance will continue to increase. Australia has strengthened its previous \$2 billion climate finance commitment and expects to deliver \$3 billion to the global goal over 2020–21 to 2024–25. This includes \$1.3 billion in climate finance for the Pacific over the same period, an increase from our previous pledge of \$700 million.

In 2023–24, the department's focus for climate finance for the Pacific was on investments that support adaptation and renewable energy transition, responding to priorities of the Pacific.

Australia has contributed at least \$350 million in climate-resilient infrastructure across the Pacific region through the Pacific Climate Infrastructure Financing Partnership and bilateral development programs to respond to pressing climate needs, including:

- at least \$75 million in off-grid and community-scale renewable energy in remote and rural parts of the Pacific
- an additional contribution of \$16.9 million for the Tuvalu Coastal Adaptation Project
- supporting a phase-out of single-use plastic in the coastal environments of Pacific island countries, and helping Pacific countries prepare for and coordinate engagement in negotiations for a new global plastics agreement
- through the Australian Infrastructure Financing Facility for the Pacific, supporting the construction of Palau's first utility-scale solar and battery energy storage facility, providing up to 20 per cent of Palau's energy needs.

Australia also announced a foundational investment of \$100 million in the Pacific Resilience Facility, which, once established, will be an important source of support for locally led adaptation, disaster preparedness and projects that respond to loss and damage, by providing a more sustainable funding source for smaller-scale projects.

Australia is also investing in support for helping countries to access more climate financing from the major multilateral funds, by embedding climate finance experts in 8 Pacific island countries in partnership with the Climate Finance Access Network, and through the department's funding for the Commonwealth Climate Finance Access Hub.

In 2023–24, the department looked for opportunities to support private sector activities in climate resilience, which included:

- commencing a prize-based program in the Mekong Delta in Vietnam, which involved 9 rice companies competing to reduce greenhouse gas emissions from some 6,000 hectares of rice farms operated by 1,700 smallholder farmers
- supporting the introduction of drought- and flood-resistant seeds by private sector partners in Fiji and Samoa through the Market Development Facility.

The department also extended the Australian Water Partnership (AWP) for a third phase in 2024 (\$30 million over 2023–24 to 2028–29). AWP mobilises Australia's internationally recognised expertise in climate-resilient water management, drawing together Australian public, private and academic partners to deliver technical assistance and strengthen water management in the Indo-Pacific region.

In 2023, Australia launched the *Development Finance Review*, which considered how financing instruments can maximise the impact of our support to help countries in our region achieve their development goals, including climate change adaptation and gender equality. The government accepted all 8 recommendations from the review, which now provides a framework for how Australia can expand the scale, effectiveness and transparency of development finance to respond to evolving opportunities and needs, particularly in the Indo-Pacific region.

Through impact investment and blended finance approaches, Australia is seeking to build new collaborative partnerships with the private sector and catalyse more inclusive economic growth in our region. An International Development Finance Advisory Committee has been established to advise the government on opportunities for Australia's development finance. The focus on gender equality, climate change and impacts of Australia's development finance portfolio will be reported annually in the Performance of Australian Development Cooperation report.

The government's \$250 million impact investment fund, Australian Development Investments (ADI), is scaling up its use of early-stage and catalytic investment into climate tech businesses in the Indo-Pacific region. In January 2024, ADI closed a \$5 million anchor investment in the Southeast Asia Clean Energy Fund II (SEACEF II). This deal will support companies setting up utility-scale clean energy projects and early-stage climate businesses in Southeast Asia. ADI played a critical role as an early and collaborative investor, allowing SEACEF II to reach an initial fundraising size of \$200 million. Through the deal, ADI has so far mobilised \$50 million from private investors.

The department provided 3 grants to support the scale-up of innovative, high-impact, climate-focused investment funds through Convergence's competitive Asia Climate Solutions Design Grant Window, co-funded alongside the Monetary Authority of Singapore, UBS Optimus Foundation and the Olayan Group.

Australia became a founding member of the Indo-Pacific Economic Framework (IPEF) Catalytic Capital Fund, which is administered by the Private Infrastructure Development Group. Over the next 4 years, the Catalytic Capital Fund will provide technical assistance and viability gap funding to expand the pipeline of bankable climate infrastructure projects in IPEF recipient countries.

APS Net Zero Emissions by 2030 policy

As noted in our climate disclosure (see pages 88–89), the department is committed to supporting the Australian Government to achieve the emissions target in the Australian Public Service (APS) Net Zero Emissions by 2030 policy. Details of the target are provided in the Pilot Metrics and Targets Factsheet on the Department of Finance website.

The department has already embedded its pathway to net zero emissions by 2030 in line with the government's Net Zero in Government Operations Strategy. In 2023–24, over 80 per cent of the department's domestic electricity was purchased from renewable sources. We have actively embedded environmentally sustainable procurement practices and processes, establishing sustainability as a key element when assessing value for money, albeit with some security-related exceptions. Our Emissions Reduction Plan sets out further actions to reduce emissions across the major emissions categories of procurement, energy, buildings, information and communications technology (ICT) and fleet. For example, during 2023–24, we:

- commenced planning and exploring the possibility of new property tenancies – focused on premium-grade and A-grade buildings and achieving a National Australian Built Environment Rating System (NABERS) 5.5-star energy rating – for staff currently accommodated in lower-rated, less energy-efficient tenancies
- continued to source 'green' energy
- replaced ICT products and practices with lower-emission alternatives
- embedded climate-sensitive procurement policies and practices across the department
- supported zero-emissions vehicle use through the installation of electric vehicle charge points at our head office in Canberra, and replaced our small domestic fleet with low- or zero-emissions vehicles.

Although activities that take place outside of Australia and its territories are not included in Australia's nationally determined contribution under the 2015 Paris Agreement, the department is acting to reduce our emissions in relevant locations overseas as an

aspirational goal. These overseas actions allow the Australian Government to demonstrate leadership internationally, and advance Australia’s climate diplomacy objectives.

During 2023–24, the department started implementing a ‘Greening the Portfolio’ strategy for owned properties, and we actively pursue the inclusion of green lease schedules for new or renewed leased office tenancies where practicable. We continue to track energy consumption overseas, with 83 per cent of posts now regularly reporting property energy data to support benchmarking of emissions in overseas operations. Australia’s new embassy building in Washington DC, which officially opened during the reporting period, showcases Australia’s sustainability and emissions management credentials through sustainable building practices. The new embassy features a thermally efficient facade, a green roof with stormwater filtration, solar panels, the expansive use of natural light, and low-emission building technologies.

Beyond the impact of our operational footprint, we are also ensuring that Australia is positioned to address the challenges and embrace the opportunities posed by the climate crisis. Australia remains committed to working with international partners to address climate impacts, including physical and transition risks. Our work with international partners is critical to supporting our region to increase its adaptive capacity in line with our international climate change commitments.

Australia’s development program has been leading the way. From 2024–25, at least half of all new bilateral and regional investments that are valued at more than \$3 million will have a climate change objective, with a goal of reaching 80 per cent by 2028–29.

Greenhouse gas emissions inventory

Commonwealth entities are required to calculate their greenhouse gas emissions in line with the Australian Public Service Net Zero Emissions Reporting Framework, consistent with the whole-of-government approach outlined in the APS Net Zero Emissions by 2030 policy. The department has not deviated from the methodology summarised in the Pilot Metrics and Targets Factsheet.

Our greenhouse gas emissions inventory – summarised in tables I1 and I2 – shows greenhouse gas emissions over the 2023–24 reporting period. The baseline emissions for our reporting are based primarily on scope 1 and 2 emissions, consistent with the APS Net Zero Emissions by 2030 policy. Electricity-related emissions were calculated using both the location-based and market-based methods. The results in tables I1 and I2 are presented as carbon dioxide equivalent (CO₂-e) emissions and are based on the best available data at the time of reporting. The quality of data is expected to improve over time as emissions reporting matures. Amendments to the inventory may be required in future annual reports as more reliable data becomes available.

In Table I1, electricity-related greenhouse gas emissions were calculated using the location-based method. Table I2 presents emissions related to electricity usage using both the location-based and the market-based accounting methods. The difference in CO₂-e emissions using the location-based and market-based methods is due to the department having most of its operations within the ACT, which has a jurisdictional renewable power percentage.

Table I1: Greenhouse gas emissions inventory, location-based method, 2023–24

Emission source	Scope 1 t CO ₂ -e	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e
Electricity (location-based approach)	n.a.	7,178.555	603.094	7,781.649
Natural gas	459.440	n.a.	116.799	576.239
Solid waste*	n.a.	n.a.	185.899	185.899
Refrigerants*†	0.000	n.a.	n.a.	0.000
Fleet and other vehicles	6.535	n.a.	1.649	8.184
Domestic commercial flights	n.a.	n.a.	2,432.191	2,432.191
Domestic hire cars*	n.a.	n.a.	34.028	34.028
Domestic travel accommodation*	n.a.	n.a.	958.898	958.898
Other energy	0.000	n.a.	0.000	0.000
Total t CO₂-e	465.975	7,178.555	4,332.558	11,977.089

t CO₂-e = tonnes of carbon dioxide equivalent

* Indicates emission sources collected for the first time in 2023–24. The quality of data is expected to improve over time as emissions reporting matures.

† Indicates optional emission source for 2023–24 emissions reporting.

Note: This table presents emissions related to electricity usage using the location-based accounting method. Not all waste and fleet data was available at the time of the report and amendments to data may be required in future reports; a portion of waste data was estimated based on the industry average. Emissions from 'other vehicles' are based on estimates. Emissions from hire cars have been sourced from third-party providers and may be incomplete. The travel emissions associated with flights, hire cars and accommodation capture the domestic travel arrangements delivered through the whole-of-government travel arrangements. They include travel for DFAT employees and travel arranged by the department for guests and contractors, and domestic flight segment emissions associated with international travel arranged through the whole-of-government travel arrangements. The quality of data is expected to improve over time as emissions reporting matures.

Table 12: Electricity greenhouse gas emissions, 2023–24

Emission source	Scope 1 t CO ₂ -e	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Percentage of electricity use
Electricity (location-based approach)	7,178.555	603.094	7,781.649	100.00%
Electricity (market-based approach)	6,489.359	801.155	7,290.514	74.81%
Total renewable electricity	–	–	–	25.18%
Mandatory renewables ¹	–	–	–	18.72%
Voluntary renewables ²	–	–	–	6.47%

t CO₂-e = tonnes of carbon dioxide equivalent

- 1 Mandatory renewables are the portion of electricity consumed from the grid that is generated from renewable sources. This includes the renewable power percentage.
- 2 Voluntary renewables reflect the eligible carbon credit units surrendered by the entity. This may include purchased large-scale generation certificates, power purchasing agreements, GreenPower and the jurisdictional renewable power percentage (ACT only).

Appendix J: Parliamentary committees of inquiry

This appendix contains information on the department's engagement with parliamentary committees of inquiry during the reporting period.

World Trade Organization Agreement on Fisheries Subsidies

In July 2023, departmental officers appeared as witnesses before the Joint Standing Committee on Treaties public hearing on the Protocol Amending the Marrakesh Agreement establishing the World Trade Organization Agreement on Fisheries Subsidies. The department provided written responses to questions on notice arising at the public hearing. These can be found at:

aph.gov.au/Parliamentary_Business/Committees/Joint/Treaties/WTOFisheriesSubsidies/Submissions

The committee's report was tabled in September 2023 and can be found at:

aph.gov.au/Parliamentary_Business/Committees/Joint/Treaties/WTOFisheriesSubsidies/Report

Amendment of the Environment Protection (Sea Dumping) Act 1981

In July 2023, the department made a submission to the Senate Standing Committees on Environment and Communications inquiry into the Environment Protection (Sea Dumping) Amendment (Using New Technologies to Fight Climate Change) Bill 2023. The submission can be found at:

aph.gov.au/Parliamentary_Business/Committees/Senate/Environment_and_Communications/SeaDumpingBill/Submissions

The committee's report was tabled in July 2023 and can be found at:

aph.gov.au/Parliamentary_Business/Committees/Senate/Environment_and_Communications/SeaDumpingBill/Report

Review of the Foreign Influence Transparency Scheme Amendment Rules 2023

In August 2023, departmental officers participated in a private briefing with the Parliamentary Joint Committee on Intelligence and Security for the review of the Foreign Influence Transparency Scheme Amendment Rules 2023.

International Organisations (Privileges and Immunities) Amendment Bill 2023

In August 2023, the department made a submission to the Senate Foreign Affairs, Defence and Trade Legislation Committee inquiry into the International Organisations (Privileges and Immunities) Amendment Bill 2023.

The submission can be found at:

aph.gov.au/Parliamentary_Business/Committees/Senate/Foreign_Affairs_Defence_and_Trade/PrivilegesImmunities23/Submissions

The committee's report was tabled in August 2023 and can be found at:

aph.gov.au/Parliamentary_Business/Committees/Senate/Foreign_Affairs_Defence_and_Trade/PrivilegesImmunities23/Report

Inquiry into the rights of women and children

In August and September 2023, departmental officers appeared as witnesses before the Joint Standing Committee on Foreign Affairs, Defence and Trade – Human Rights Subcommittee inquiry into the rights of women and children. The department provided written responses to questions on notice arising at the public hearing. These can be found at:

aph.gov.au/Parliamentary_Business/Committees/Joint/Foreign_Affairs_Defence_and_Trade/Womenandchildren/Submissions

The committee's report was tabled in November 2023 and can be found at:

aph.gov.au/Parliamentary_Business/Committees/Joint/Foreign_Affairs_Defence_and_Trade/Womenandchildren/Report

Australia's relationships with African nations

In September and November 2023, departmental officers participated in a private briefing for the Joint Standing Committee on Foreign Affairs, Defence and Trade regarding Australia's relationships with African nations.

Inquiry into Commonwealth bilateral air service agreements

In September 2023, departmental officers appeared as witnesses before the Senate Select Committee on Commonwealth Bilateral Air Service Agreements inquiry into bilateral air service agreements. The department provided written responses to questions on notice arising at the public hearing. These can be found at:

aph.gov.au/Parliamentary_Business/Committees/Senate/Commonwealth_Bilateral_Air_Service_Agreements/cbasa/Additional_Documents

The committee's report was tabled in October 2023 and can be found at:

aph.gov.au/Parliamentary_Business/Committees/Senate/Commonwealth_Bilateral_Air_Service_Agreements/cbasa/Report

Australian Antarctic Division funding

In September 2023, the department made a submission to the Senate Standing Committees on Environment and Communications inquiry into Australian Antarctic Division funding. The submission can be found at:

aph.gov.au/Parliamentary_Business/Committees/Senate/Environment_and_Communications/AntarcticDivision/Submissions

In January 2024, departmental officers appeared as witnesses before the committee. The department provided written responses to questions on notice arising at the public hearing. These can be found at:

aph.gov.au/Parliamentary_Business/Committees/Senate/Environment_and_Communications/AntarcticDivision/Submissions

The committee's report was tabled in May 2024 and can be found at:

aph.gov.au/Parliamentary_Business/Committees/Senate/Environment_and_Communications/AntarcticDivision/Report

Australian Government's approach to negotiating trade and investment agreements

In October 2023, the department made a submission to the Joint Standing Committee on Trade and Investment Growth inquiry into the Australian Government's approach to negotiating trade and investment agreements. The submission can be found at:

aph.gov.au/Parliamentary_Business/Committees/Joint/Joint_Standing_Committee_on_Trade_and_Investment_Growth/Approachtotrade/Submissions

In September 2023, departmental officers appeared as witnesses before the committee. The department provided written responses to questions on notice arising at the public hearing. These can be found at:

aph.gov.au/Parliamentary_Business/Committees/Joint/Joint_Standing_Committee_on_Trade_and_Investment_Growth/Approachtotrade/Submissions

The committee's report was tabled in April 2024 and can be found at:

aph.gov.au/Parliamentary_Business/Committees/Joint/Joint_Standing_Committee_on_Trade_and_Investment_Growth/Approachtotrade/Report

Identity Verification Services Bill 2023 and Identity Verification Services (Consequential Amendments) Bill 2023

In September 2023, the department made a submission to the Senate Legal and Constitutional Affairs Legislation Committee inquiry into the Identity Verification Services Bill 2023 and Identity Verification Services (Consequential Amendments) Bill 2023 [Provisions]. The submission can be found at:

aph.gov.au/Parliamentary_Business/Committees/Senate/Legal_and_Constitutional_Affairs/IDVerificationBills23/Submissions

In October 2023, departmental officers appeared as witnesses before the committee.

The committee's report was tabled in November 2023 and can be found at:

aph.gov.au/Parliamentary_Business/Committees/Senate/Legal_and_Constitutional_Affairs/IDVerificationBills23/Report

Department of Foreign Affairs and Trade due diligence framework

In November 2023, the department made a submission to the Senate Standing Committees on Foreign Affairs, Defence and Trade inquiry into the efficacy of the Department of Foreign Affairs and Trade's due diligence framework. The submission can be found at:

aph.gov.au/Parliamentary_Business/Committees/Senate/Foreign_Affairs_Defence_and_Trade/DFATDueDiligence47/Submissions

In November 2023, departmental officers appeared as witnesses before the committee. The department provided written responses to questions on notice arising at the public hearing. These can be found at:

aph.gov.au/Parliamentary_Business/Committees/Senate/Foreign_Affairs_Defence_and_Trade/DFATDueDiligence47/Submissions

The committee's report was tabled in December 2023 and can be found at:

aph.gov.au/Parliamentary_Business/Committees/Senate/Foreign_Affairs_Defence_and_Trade/DFATDueDiligence47/Report

Capability of law enforcement to respond to cybercrime

In December 2023, the department made a submission to the Joint Committee on Law Enforcement inquiry into the capability of law enforcement to respond to cybercrime. The submission can be found at:

aph.gov.au/Parliamentary_Business/Committees/Joint/Law_Enforcement/LECybercrime47/Submissions

The inquiry was still under consideration by the committee at 30 June 2024.

Commonwealth financial statements 2022–23

In March 2024, the department made a submission to the Joint Committee of Public Accounts and Audit inquiry into Commonwealth financial statements 2022–23. The submission can be found at:

aph.gov.au/Parliamentary_Business/Committees/Joint/Public_Accounts_and_Audit/CF52022-23/Submissions

The inquiry was still under consideration by the committee at 30 June 2024.

Amendment of the Agreement Establishing the ASEAN – Australia – New Zealand Free Trade Area

In March 2024, departmental officers appeared as witnesses before the Joint Standing Committee on Treaties inquiry into the Second Protocol to Amend the Agreement Establishing the ASEAN – Australia – New Zealand Free Trade Area. The department provided written responses to questions on notice arising at the public hearing. These can be found at:

aph.gov.au/Parliamentary_Business/Committees/Joint/Treaties/AANZFTASecondProtocol/Submissions

The committee's report was tabled in May 2024 and can be found at:

aph.gov.au/Parliamentary_Business/Committees/Joint/Treaties/AANZFTASecondProtocol/Report

Importance of Antarctica to Australia's national interests

In April 2024, the department made a submission to the Joint Standing Committee on the National Capital and External Territories inquiry into the importance of Antarctica to Australia's national interests. The submission can be found at:

aph.gov.au/Parliamentary_Business/Committees/Joint/National_Capital_and_External_Territories/Antarctica/Submissions

The inquiry was still under consideration by the committee at 30 June 2024.

Counter-Terrorism Legislation Amendment (Declared Areas) Bill 2024

In April 2024, the department made a submission to the Parliamentary Joint Committee on Intelligence and Security inquiry into the Counter-Terrorism Legislation Amendment (Declared Areas) Bill 2024. The submission can be found at:

aph.gov.au/Parliamentary_Business/Committees/Joint/Intelligence_and_Security/DeclaredAreasBill2024/Submissions

In May 2024, departmental officers appeared as witnesses before the committee.

The inquiry was still under consideration by the committee at 30 June 2024.

Australian support for Ukraine

In May 2024, the department made a submission to the Senate Foreign Affairs, Defence and Trade References Committee inquiry into Australian support for Ukraine. The submission can be found at:

aph.gov.au/Parliamentary_Business/Committees/Senate/Foreign_Affairs_Defence_and_Trade/UkraineSupport47/Submissions

The inquiry was still under consideration by the committee at 30 June 2024.

Australian agriculture in Southeast Asian markets

In May 2024, departmental officers participated in a private briefing for the House of Representatives Standing Committee on Agriculture regarding investment in Southeast Asia.

In June 2024, the department made a submission to the House of Representatives Standing Committee on Agriculture inquiry into Australian agriculture in Southeast Asian markets. The submission can be found at:

aph.gov.au/Parliamentary_Business/Committees/House/Agriculture/AgricultureandSEAsia/Submissions

In June 2024, departmental officers appeared as witnesses before the committee at a private hearing. The department provided written responses to questions on notice arising at the private hearing.

The inquiry was still under consideration by the committee at 30 June 2024.

National Cultural Policy

In May 2024, the department answered a written Question on Notice to the Senate Environment and Communications inquiry into the National Cultural Policy. The answer can be found at:

aph.gov.au/Parliamentary_Business/Committees/Senate/Environment_and_Communications/NationalCultural47/Additional_Documents

The inquiry was still under consideration by the committee at 30 June 2024.

Australia–Tuvalu Falepili Union

In June 2024, departmental officers appeared as witnesses before the Joint Standing Committee on Treaties inquiry into the Australia–Tuvalu Falepili Union.

The transcript of the hearing can be found at:

aph.gov.au/Parliamentary_Business/Committees/Joint/Treaties/Australia-TuvaluAgreemen/Public_Hearings

The inquiry was still under consideration by the committee at 30 June 2024.

Appendix K: Advertising and market research

As required under section 311A of the *Commonwealth Electoral Act 1918*, Table K1 lists agencies and organisations contracted by the department (including at overseas posts) to provide advertising and market research services. The list includes payments above \$16,300 (GST inclusive).

The ‘Your first destination’ Smartraveller campaign was launched in March 2023 and will run until 30 June 2025.

Further information on the campaign is available at the Smartraveller website, smartraveller.gov.au, the DFAT website, dfat.gov.au, and in the reports on Australian Government advertising prepared by the Department of Finance, available at finance.gov.au/publications/reports/advertising.

Table K1: Advertising and market research, 2023–24

Organisation	Service provided	Program*	Amount (\$)
Advertising agencies			
BMF Advertising Pty Ltd	Smartraveller campaign – creative development	2.1	156,073
Cox Inall Change Pty Ltd	Smartraveller campaign – public relations	2.1	369,339
Cultural Perspectives Pty Ltd	Smartraveller campaign – culturally and linguistically diverse public relations	2.1	407,330
Market research organisations			
Hall & Partners Pty Ltd	Smartraveller campaign – evaluation services	2.1	194,536
Verian Group Australia Pty Ltd	Smartraveller Phase 2a – concept testing and incentives	2.1	242,550
EY Digital Pty Ltd	Smartraveller campaign – research work	2.1	107,268
Insurance Council of Australia Ltd	Smartraveller campaign – Consular State of Play	2.1	21,890
Fifty-Five Five Pty Ltd	Australian Passport Office customer experience survey	2.2	140,250
Media advertising organisations			
Universal McCann	Smartraveller campaign advertising services (media placement)	2.1	4,015,000

* Refers to the relevant program in the DFAT Portfolio Budget Statements 2023–24.

Appendix L: List of sponsors of projects and events

Table L1 presents a list of sponsors who supported projects or events undertaken by the department during 2023–24. The list includes sponsorship equivalent to \$10,000 and above (GST inclusive).

Table L1: Sponsors who supported DFAT projects or events, 2023–24

Sponsor	Project/event	Program*	Amount (\$)
Atlantic Lithium Ltd	West Africa Mining Security Conference 2023 – Accra	1.1	23,513
Lycopodium Limited	West Africa Mining Security Conference 2023 – Accra	1.1	14,631
Newmont Africa	West Africa Mining Security Conference 2023 – Accra	1.1	20,402
Perenti Group Services Pty Ltd	West Africa Mining Security Conference 2023 – Accra	1.1	23,388
Informed Solutions	First Nations Fashion Show – London Fashion Week, September 2023	1.3	19,936
Rio Tinto	First Nations Fashion Show – London Fashion Week, September 2023	1.3	19,806
AustralianSuper UK Ltd	First anniversary of Australia – United Kingdom Free Trade Agreement entry into force – London	1.3	11,501
Orica Mining Services	Australia Day 2024 – Lima	1.1	18,868
Austal Philippines Pty Ltd	Australia Day 2024 and Philippines–Australia Friendship Day 2024	1.1	20,609
SM Supermalls	Philippines–Australia Friendship Day 2024	1.1	13,670
BHP Chile Enc SA	Australia Day 2024 – Chile	1.1	13,710
Orica Chile SA	Australia Day 2024 – Chile	1.1	13,753
ANZ Banking Group Limited	G'day by the Bay 2024 – Singapore	1.3	11,468
Aurecon Australasia Pty Ltd	G'day by the Bay 2024 – Singapore	1.3	16,682
Australian International School	G'day by the Bay 2024 – Singapore	1.3	19,982
BHP Billiton Marketing Asia Pte Ltd	G'day by the Bay 2024 – Singapore	1.3	19,787
Curtin Education Centre Pte Ltd	G'day by the Bay 2024 – Singapore	1.3	19,610

(continued)

Table L1 (continued): Sponsors who supported DFAT projects or events, 2023–24

Sponsor	Project/event	Program*	Amount (\$)
EOS Defence Systems Pte Ltd	G'day by the Bay 2024 – Singapore	1.3	16,807
James Cook University	G'day by the Bay 2024 – Singapore	1.3	19,639
Lendlease Asia Holdings Pte Ltd	G'day by the Bay 2024 – Singapore	1.3	17,202
Murdoch Singapore Pte Ltd	G'day by the Bay 2024 – Singapore	1.3	19,982
Tourism Australia	G'day by the Bay 2024 – Singapore	1.3	16,966
Visy Trading Singapore Pte Ltd	G'day by the Bay 2024 – Singapore	1.3	11,311
ANZ Banking Group Limited	Australia Day in Spring 2024 – Tokyo	1.1	14,067
BHP Billiton Marketing Asia Pte Ltd	Australia Day in Spring 2024 – Tokyo	1.1	14,067
Chevron Corporation	Australia Day in Spring 2024 – Tokyo	1.1	13,838
Inpex Corporation	Australia Day in Spring 2024 – Tokyo	1.1	13,973
Macquarie Capital Securities (Japan) Limited	Australia Day in Spring 2024 – Tokyo	1.1	13,838
National Australia Bank Limited	Australia Day in Spring 2024 – Tokyo	1.1	13,919
Telstra Japan K.K.	Australia Day in Spring 2024 – Tokyo	1.1	14,067
Tourism Australia	Australia Day in Spring 2024 – Tokyo	1.1	14,067
Woodside Energy Australia Asian Holdings Pte Ltd	Australia Day in Spring 2024 – Tokyo	1.1	13,838
Amazon Web Services	Australian Embassy Opening Season – Washington DC	1.3	110,184
BHP Minerals	Australian Embassy Opening Season – Washington DC	1.3	153,163
Pratt Holdings	Australian Embassy Opening Season – Washington DC	1.3	508,057
Rio Tinto	Australian Embassy Opening Season – Washington DC	1.3	378,158
Qantas Airways	Australian Embassy Opening Season – Washington DC	1.3	24,000

(continued)

Table L1 (continued): Sponsors who supported DFAT projects or events, 2023–24

Sponsor	Project/event	Program*	Amount (\$)
CNN	White House Correspondents' Dinner Kangaroo Cup	1.3	19,626
Thanh Thanh Cong – Bien Hoa Joint Stock Company	50th anniversary of Australia–Vietnam relations	1.3	51,104
Norfolk Development Group (VN) Ltd	50th anniversary of Australia–Vietnam relations	1.3	11,087
QBE Insurance (VN) Ltd	50th anniversary of Australia–Vietnam relations	1.3	10,924
Western Sydney University	50th anniversary of Australia–Vietnam relations	1.3	50,000
Australia–ASEAN Council	50th anniversary of Australia–Vietnam relations	1.3	10,000
RMIT Vietnam	50th anniversary of Australia–Vietnam relations	1.3	106,110
Masterise Group Corporation	50th anniversary of Australia–Vietnam relations	1.3	53,396
Corio Generation Limited	50th anniversary of Australia–Vietnam relations	1.3	27,718
TMA Solutions	50th anniversary of Australia–Vietnam relations	1.3	10,921
National Australia Bank Limited	50th anniversary of Australia–Vietnam relations	1.3	100,000
WA Department of Jobs, Tourism, Science and Innovation	50th anniversary of Australia–Vietnam relations	1.3	50,000
Victorian Department of Premier and Cabinet	50th anniversary of Australia–Vietnam relations	1.3	50,000
Ten Farms Pty Ltd	50th anniversary of Australia–Vietnam relations	1.3	10,000
Viet Uc Seafood Joint Stock Company	50th anniversary of Australia–Vietnam relations	1.3	27,002
Blackmores International Pte Ltd	50th anniversary of Australia–Vietnam relations	1.3	10,000
Investment NSW	50th anniversary of Australia–Vietnam relations	1.3	52,599
QLM	50th anniversary of Australia–Vietnam relations	1.3	25,000
Vietnam Airlines	50th anniversary of Australia–Vietnam relations	1.3	100,000

* Refers to the relevant program in the DFAT Portfolio Budget Statements 2023–24.

Appendix M: Summary of the overseas network

At 30 June 2024, the Australian Government’s overseas network comprised 125 posts in 86 countries, including 9 Austrade-managed posts led by consuls-general providing consular services (see Table M1 and the network map on pages iv–v). These figures do not include:

- the ‘pop-up’ Embassy in Tallinn, Estonia, which only physically opens for short periods and is accredited with a non-resident ambassador
- the Interim Mission to Afghanistan, operating from the Australian Embassy in Doha, Qatar.

During the reporting period, the department opened a new Consulate-General in Bengaluru, India (in July 2023).

As part of the Canada–Australia Consular Services Sharing Agreement, 16 Canadian missions provided consular assistance to Australians in 19 locations during the reporting period. In turn, 17 Australian missions provided consular assistance to Canadians in 22 locations.

At 30 June 2024, there were 48 consulates headed by an honorary consul, 2 of which were managed by Austrade (Table M2).

More information about our overseas network is available on the department’s website at dfat.gov.au/about-us/our-locations/missions/our-embassies-and-consulates-overseas, and the Smartraveller website, smartraveller.gov.au.

Table M1: Australian Government overseas network, posts managed by DFAT and Austrade, at 30 June 2024

Location	City	Type
Argentina	Buenos Aires	Embassy
Austria	Vienna	Embassy and Permanent Mission to the United Nations
Bangladesh	Dhaka	High Commission
Belgium	Brussels	Embassy and Mission to the European Union
Brazil	Brasília	Embassy
	São Paulo	Consulate-General*
Brunei Darussalam	Bandar Seri Begawan	High Commission
Cambodia	Phnom Penh	Embassy
Canada	Ottawa	High Commission
	Toronto	Consulate-General*
Chile	Santiago	Embassy

(continued)

Table M1 (continued): Australian Government overseas network, posts managed by DFAT and Austrade, at 30 June 2024

Location	City	Type
China	Beijing	Embassy
	Chengdu	Consulate-General
	Guangzhou	Consulate-General
	Hong Kong	Consulate-General
	Shanghai	Consulate-General
	Shenyang	Consulate-General
Colombia	Bogotá	Embassy
Cook Islands	Rarotonga	High Commission
Croatia	Zagreb	Embassy
Cyprus	Nicosia	High Commission
Denmark	Copenhagen	Embassy
Egypt	Cairo	Embassy
Ethiopia	Addis Ababa	Embassy
Federated States of Micronesia	Pohnpei	Embassy
Fiji	Suva	High Commission
France	Paris	Embassy and Permanent Delegation to UNESCO
	Paris	Delegation to the OECD
French Polynesia (France)	Papeete	Consulate-General
Germany	Berlin	Embassy
	Frankfurt	Consulate-General*
Ghana	Accra	High Commission
Greece	Athens	Embassy
India	New Delhi	High Commission
	Bengaluru	Consulate-General
	Chennai	Consulate-General
	Kolkata	Consulate-General
	Mumbai	Consulate-General
Indonesia	Jakarta	Embassy
	Jakarta	Mission to ASEAN
	Bali (Denpasar)	Consulate-General
	Makassar	Consulate-General
	Surabaya	Consulate-General

(continued)

Table M1 (continued): Australian Government overseas network, posts managed by DFAT and Austrade, at 30 June 2024

Location	City	Type
Iran	Tehran	Embassy
Iraq	Baghdad	Embassy
Ireland	Dublin	Embassy
Israel	Tel Aviv	Embassy
Italy	Rome	Embassy and Permanent Mission to the FAO
	Milan	Consulate-General*
Japan	Tokyo	Embassy
	Osaka	Consulate-General*
Jordan	Amman	Embassy
Kenya	Nairobi	High Commission
Kiribati	Tarawa	High Commission
Korea, Republic of	Seoul	Embassy
Kuwait	Kuwait City	Embassy
Laos	Vientiane	Embassy
Lebanon	Beirut	Embassy
Malaysia	Kuala Lumpur	High Commission
Maldives	Malé	High Commission
Malta	Malta	High Commission
Marshall Islands, Republic of the	Majuro	Embassy
Mauritius	Port Louis	High Commission
Mexico	Mexico City	Embassy
Mongolia	Ulaanbaatar	Embassy
Morocco	Rabat	Embassy
Myanmar	Yangon	Embassy
Nauru	Nauru	High Commission
Nepal	Kathmandu	Embassy
Netherlands	The Hague	Embassy
New Caledonia (France)	Noumea	Consulate-General
New Zealand	Wellington	High Commission
	Auckland	Consulate-General*

(continued)

Table M1 (continued): Australian Government overseas network, posts managed by DFAT and Austrade, at 30 June 2024

Location	City	Type
Nigeria	Abuja	High Commission
Niue	Alofi	High Commission
Pakistan	Islamabad	High Commission
Palau, Republic of	Koror	Embassy
Papua New Guinea	Port Moresby	High Commission
	Lae	Consulate-General
Peru	Lima	Embassy
Philippines	Manila	Embassy
Poland	Warsaw	Embassy
Portugal	Lisbon	Embassy
Qatar	Doha	Embassy
Russia	Moscow	Embassy
Samoa	Apia	High Commission
Saudi Arabia	Riyadh	Embassy
Serbia	Belgrade	Embassy
Singapore	Singapore	High Commission
Solomon Islands	Honiara	High Commission
South Africa	Pretoria	High Commission
Spain	Madrid	Embassy
Sri Lanka	Colombo	High Commission
Sweden	Stockholm	Embassy
Switzerland	Bern	Embassy
	Geneva	Permanent Mission to the United Nations
	Geneva	Permanent Mission to the WTO and Consulate-General
Thailand	Bangkok	Embassy and Permanent Mission to ESCAP
	Phuket	Consulate-General
Timor-Leste	Dili	Embassy
Tonga	Nuku'alofa	High Commission
Trinidad and Tobago	Port of Spain	High Commission

(continued)

Table M1 (continued): Australian Government overseas network, posts managed by DFAT and Austrade, at 30 June 2024

Location	City	Type
Türkiye	Ankara	Embassy
	Çanakkale	Consulate
	Istanbul	Consulate-General
Tuvalu	Funafuti	High Commission
Ukraine	Kyiv	Embassy
United Arab Emirates	Abu Dhabi	Embassy
	Dubai	Consulate-General*
United Kingdom	London	High Commission
United States of America	Washington DC	Embassy
	Chicago	Consulate-General
	Honolulu	Consulate-General
	Houston	Consulate-General*
	Los Angeles	Consulate-General
	New York	Consulate-General
	New York	Permanent Mission to the United Nations
	San Francisco	Consulate-General*
Vanuatu	Port Vila	High Commission
Vatican City	Vatican City	Embassy to the Holy See
Vietnam	Hanoi	Embassy
	Ho Chi Minh City	Consulate-General
Zimbabwe	Harare	Embassy

* Posts managed by Austrade and providing consular services.

Notes

In Ramallah, the Australian Government maintains the Australian Representative Office.

In Taipei, the Australian Office represents Australian interests in Taiwan in the absence of formal relations.

Does not include the ‘pop-up’ Embassy in Tallinn, Estonia, that only physically opens for short periods – this mission is accredited with a non-resident ambassador; or the Interim Mission to Afghanistan, operating from the Australian Embassy in Doha, Qatar.

Table M2: Consulates headed by honorary consuls, at 30 June 2024

Region	Country	City	Responsible post
Africa	Botswana	Gaborone	Pretoria
	Cameroon	Yaoundé	Abuja
	Madagascar	Antananarivo	Port Louis
	Malawi	Lilongwe	Harare
	Mozambique	Maputo	Pretoria
	Namibia	Windhoek	Pretoria
	Nigeria	Lagos	Abuja
	Tanzania	Dar es Salaam	Nairobi
	Uganda	Kampala	Nairobi
	Zambia	Lusaka	Harare
Asia	Kazakhstan	Almaty	Moscow
	Malaysia	Kota Kinabalu	Kuala Lumpur
	Malaysia	Kuching	Kuala Lumpur
	Malaysia	Penang	Kuala Lumpur
	Pakistan	Karachi	Islamabad
	Pakistan	Lahore	Islamabad
Caribbean	Barbados	St James / Bridgetown	Port of Spain
	Jamaica	Kingston	Port of Spain
Central/South America	Bolivia	La Paz	Lima
	Brazil	Rio de Janeiro	Brasília
	Costa Rica	San José	Mexico City
	Ecuador	Guayaquil	Santiago
	El Salvador	San Salvador	Mexico City
	Guatemala	Guatemala City	Mexico City
	Honduras	Tegucigalpa	Mexico City
	Mexico	Cancún	Mexico City
	Panama	Panama City	Mexico City
	Paraguay	Asunción	Buenos Aires
	Peru	Cusco	Lima
	Uruguay	Montevideo	Buenos Aires
Europe	Bosnia-Herzegovina	Sarajevo	Vienna
	Bulgaria	Sofia	Athens
	Czech Republic	Prague*	Warsaw
	Estonia	Tallinn	Stockholm

(continued)

Table M2 (continued): Consulates headed by honorary consuls, at 30 June 2024

Region	Country	City	Responsible post
	Finland	Helsinki	Stockholm
	Hungary	Budapest	Vienna
	Latvia	Riga	Stockholm
	Lithuania	Vilnius	Warsaw
	North Macedonia	Skopje	Belgrade
	Romania	Bucharest	Athens
	Russia	St Petersburg	Moscow
	Slovenia	Ljubljana	Vienna
	Spain	Barcelona	Madrid
Middle East	Oman	Muscat	Riyadh
	Saudi Arabia	Jeddah	Riyadh
North America	Canada	Vancouver*	Ottawa
	United States	Denver	Los Angeles
	United States	Miami	Washington

* Austrade-managed consulate.

Appendix N: Corrections to previous annual report

Table N1 provides corrections of material errors that appeared in the DFAT Annual Report 2022–23.

Table N1: Correction of material errors in DFAT Annual Report 2022–23

Location	Printed text	Corrected text
Performance measure 4.3, 'Rating explained', p 88	The planned performance result was achieved, with 87 per cent of investments rated as satisfactory against both the effectiveness and efficiency criteria.	The planned performance result was achieved, with 86 per cent of investments rated as satisfactory against both the effectiveness and efficiency criteria.
Performance measure 4.3, 'Analysis', p 89, second paragraph, third sentence	Of the 412 investments, 87 per cent were assessed as satisfactory against both effectiveness and efficiency criteria in the investment monitoring report process.	Of the 412 investments, 86 per cent were assessed as satisfactory against both effectiveness and efficiency criteria in the investment monitoring report process.
Performance measure 4.3, 'Analysis', p 89, fifth paragraph, fourth sentence	Of the 412 investments assessed in 2022–23, 76 per cent are performing satisfactorily in how they address gender equality in their implementation.	Of the 412 investments assessed in 2022–23, 75 per cent are performing satisfactorily in how they address gender equality in their implementation.
Performance measure 4.3, 'Analysis', p 89, sixth paragraph, second sentence	Results for 2022–23 show that for all investments over \$3 million, 46 per cent effectively addressed disability equity.	Results for 2022–23 show that for all investments over \$3 million, 50 per cent effectively addressed disability equity.
Table A1: All ongoing employees, at 30 June 2023, p 235	<i>See printed table on page 235 of last year's annual report</i>	<i>See corrected table (Table A2) on page 182 of this annual report</i>
Table F1: Workers compensation claims accepted by Comcare, 2020–21 to 2022–23, p 271	<i>See printed table on next page</i>	<i>See corrected table on next page</i>
'Support for ecologically sustainable development', p 273, first sentence	In 2022–23, the department delivered \$640 million in climate finance to developing countries, an increase of 85 per cent on the previous financial year, including:	In 2021–22, the department delivered \$640 million in climate finance to developing countries, an increase of 85 per cent on the previous financial year, including:
Table I1: Advertising and market research, 2022–23, p 288	<i>See printed table excerpt on next page</i>	<i>See corrected table excerpt on next page</i>

Printed Table F1

Table F1: Workers compensation claims accepted by Comcare, 2020–21 to 2022–23

	2020–21	2021–22	2022–23
Total number of claims accepted by Comcare	18	6	15

Corrected Table F1

Table F1: Workers compensation claims accepted by Comcare, 2020–21 to 2022–23

	2020–21	2021–22	2022–23
Total number of claims accepted by Comcare	18	6	16

Printed Table I1 (excerpt)

Table I1: Advertising and market research, 2022–23

Organisation	Service provided	Program*	Amount (\$)
Market research organisations			
Hall & Partners Pty Ltd	Smarttraveller campaign – evaluation services	2.2	146,872
Kantar Public Australia Pty Ltd	Smarttraveller Phase 2a – concept testing and incentives	2.1	268,400
EY Digital Pty Ltd	Smarttraveller campaign – research work	1.1	107,268
Insurance Council of Australia	Smarttraveller campaign – Consular State of Play	1.1	21,890

* Refers to the relevant program in the DFAT Portfolio Budget Statements 2022–23 (October).

Corrected Table I1 (excerpt)

Table I1: Advertising and market research, 2022–23

Organisation	Service provided	Program*	Amount (\$)
Market research organisations			
Hall & Partners Pty Ltd	Smarttraveller campaign – evaluation services	2.1	146,872
Kantar Public Australia Pty Ltd	Smarttraveller Phase 2a – concept testing and incentives	2.1	268,400
EY Digital Pty Ltd	Smarttraveller campaign – research work	2.1	107,268
Insurance Council of Australia	Smarttraveller campaign – Consular State of Play	2.1	21,890

* Refers to the relevant program in the DFAT Portfolio Budget Statements 2022–23 (October).

Appendix O: List of requirements

Table O1 lists annual report requirements in the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule), and provides page references for the relevant content in this report.

Table O1: List of annual report requirements, 2023–24

PGPA Rule reference	Description	Requirement	Page in report
17AD(g)	Letter of transmittal		
17AI	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the PGPA Act and any enabling legislation that specifies additional requirements in relation to the annual report	Mandatory	vi
17AD(h)	Aids to access		
17AJ(a)	Table of contents	Mandatory	iii
17AJ(b)	Alphabetical index	Mandatory	262–274
17AJ(c)	Abbreviations and acronyms	Mandatory	256–258
17AJ(d)	List of requirements	Mandatory	249–255
17AJ(e)	Details of contact officer	Mandatory	i
17AJ(f)	Entity's website address	Mandatory	i
17AJ(g)	Electronic address of report	Mandatory	i
17AD(a)	Review by accountable authority		
17AD(a)	A review by the accountable authority of the entity	Mandatory	2–9
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	A description of the role and functions of the entity	Mandatory	10
17AE(1)(a)(ii)	A description of the organisational structure of the entity	Mandatory	12
17AE(1)(a)(iii)	A description of the outcomes and programs administered by the entity	Mandatory	10–11
17AE(1)(a)(iv)	A description of the purposes of the entity as included in corporate plan	Mandatory	11
17AE(1)(aa)(i)	Name of the accountable authority or each member of the accountable authority	Mandatory	10
17AE(1)(aa)(ii)	Position title of the accountable authority or each member of the accountable authority	Mandatory	10
17AE(1)(aa)(iii)	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory	10, 198

(continued)

Table O1 (continued): List of annual report requirements, 2023–24

PGPA Rule reference	Description	Requirement	Page in report
17AE(1)(b)	An outline of the structure of the portfolio of the entity	Portfolio departments – mandatory	13
17AE(2)	Where the outcomes and programs administered by the entity differ from any portfolio budget statements, portfolio additional estimates statements or other portfolio estimates statements that were prepared for the entity for the period, include details of variation and reasons for change	If applicable, mandatory	n.a.
17AD(c)	Report on the performance of the entity		
	Annual performance statements		
17AD(c)(i); 16F	Annual performance statements in accordance with paragraph 39(1)(b) of the PGPA Act and section 16F of the PGPA Rule	Mandatory	15–74
17AD(c)(ii)	Report on financial performance		
17AF(1)(a)	A discussion and analysis of the entity's financial performance	Mandatory	75–79
17AF(1)(b)	A table summarising the total resources and total payments of the entity	Mandatory	205–209
17AF(2)	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results	If applicable, mandatory	n.a.
17AD(d)	Management and accountability		
	Corporate governance		
17AG(2)(a)	Information on compliance with section 10 of the PGPA Rule (fraud systems)	Mandatory	vi
17AG(2)(b)(i)	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared	Mandatory	vi
17AG(2)(b)(ii)	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place	Mandatory	vi
17AG(2)(b)(iii)	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity	Mandatory	vi
17AG(2)(c)	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance	Mandatory	83–89

(continued)

Table O1 (continued): List of annual report requirements, 2023–24

PGPA Rule reference	Description	Requirement	Page in report
17AG(2)(d) – (e)	A statement of significant issues reported to minister under paragraph 19(1)(e) of the PGPA Act that relates to noncompliance with finance law and action taken to remedy noncompliance	If applicable, mandatory	n.a.
Audit committee			
17AG(2A)(a)	A direct electronic address of the charter determining the functions of the entity's audit committee	Mandatory	84
17AG(2A)(b)	The name of each member of the entity's audit committee	Mandatory	216–217
17AG(2A)(c)	The qualifications, knowledge, skills or experience of each member of the entity's audit committee	Mandatory	216–217
17AG(2A)(d)	Information about the attendance of each member of the entity's audit committee at committee meetings	Mandatory	216–217
17AG(2A)(e)	The remuneration of each member of the entity's audit committee	Mandatory	216–217
External scrutiny			
17AG(3)	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny	Mandatory	90–91
17AG(3)(a)	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity	If applicable, mandatory	90
17AG(3)(b)	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the PGPA Act), a parliamentary committee, or the Commonwealth Ombudsman	If applicable, mandatory	90–91, 231–235
17AG(3)(c)	Information on any capability reviews on the entity that were released during the period	If applicable, mandatory	n.a.
Management of human resources			
17AG(4)(a)	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives	Mandatory	92–94
17AG(4)(aa)	Statistics on the entity's employees on an ongoing and non-ongoing basis, including statistics on the following: <ul style="list-style-type: none"> • full-time employees • part-time employees • gender • staff location 	Mandatory	181–184

(continued)

Table O1 (continued): List of annual report requirements, 2023–24

PGPA Rule reference	Description	Requirement	Page in report
17AG(4)(b)	Statistics on the entity's APS employees on an ongoing and non-ongoing basis, including statistics on the following: <ul style="list-style-type: none"> • staffing classification level • full-time employees • part-time employees • gender • staff location • employees who identify as Indigenous 	Mandatory	185–194
17AG(4)(c)	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i>	Mandatory	95, 194
17AG(4)(c)(i)	Information on the number of SES and non-SES employees covered by agreements etc. identified in paragraph 17AG(4)(c)	Mandatory	194
17AG(4)(c)(ii)	The salary ranges available for APS employees by classification level	Mandatory	195
17AG(4)(c)(iii)	A description of non-salary benefits provided to employees	Mandatory	95, 197
17AG(4)(d)(i)	Information on the number of employees at each classification level who received performance pay	If applicable, mandatory	196
17AG(4)(d)(ii)	Information on aggregate amounts of performance pay at each classification level	If applicable, mandatory	196
17AG(4)(d)(iii)	Information on the average amount of performance payment, and range of such payments, at each classification level	If applicable, mandatory	196
17AG(4)(d)(iv)	Information on aggregate amount of performance payments	If applicable, mandatory	196
Asset management			
17AG(5)	An assessment of effectiveness of asset management where asset management is a significant part of the entity's activities	If applicable, mandatory	97
Purchasing			
17AG(6)	An assessment of entity performance against the Commonwealth Procurement Rules	Mandatory	97
Reportable consultancy contracts			
17AG(7)(a)	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST)	Mandatory	98

(continued)

Table O1 (continued): List of annual report requirements, 2023–24

PGPA Rule reference	Description	Requirement	Page in report
17AG(7)(b)	A statement that ‘During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million].’	Mandatory	98
17AG(7)(c)	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged	Mandatory	98
17AG(7)(d)	A statement that ‘Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.’	Mandatory	98
Reportable non-consultancy contracts			
17AG(7A)(a)	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST)	Mandatory	99
17AG(7A)(b)	A statement that ‘Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.’	Mandatory	99
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts		
17AGA	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	Mandatory	98–99
Australian National Audit Office access clauses			
17AG(8)	If an entity entered into a contract with a value of more than \$100,000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor’s premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract	If applicable, mandatory	99

(continued)

Table O1 (continued): List of annual report requirements, 2023–24

PGPA Rule reference	Description	Requirement	Page in report
Exempt contracts			
17AG(9)	If an entity entered into a contract or there is a standing offer with a value greater than \$10,000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters	If applicable, mandatory	100
Small business			
17AG(10)(a)	A statement that '[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and medium-sized enterprise (SME) and small enterprise participation statistics are available on the Department of Finance's website.'	Mandatory	100
17AG(10)(b)	An outline of the ways in which the procurement practices of the entity support small and medium-sized enterprises	Mandatory	100
17AG(10)(c)	If the entity is considered by the department administered by the Finance Minister as material in nature – a statement that '[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website.'	If applicable, mandatory	100
Financial statements			
17AD(e)	Inclusion of the annual financial statements in accordance with subsection 43(4) of the PGPA Act	Mandatory	102–179
Executive remuneration			
17AD(da)	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the PGPA Rule	Mandatory	197–204
17AD(f) Other mandatory information			
17AH(1)(a)(i)	If the entity conducted advertising campaigns, a statement that 'During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website.'	If applicable, mandatory	236
17AH(1)(a)(ii)	If the entity did not conduct advertising campaigns, a statement to that effect	If applicable, mandatory	n.a.

(continued)

Table O1 (continued): List of annual report requirements, 2023–24

PGPA Rule reference	Description	Requirement	Page in report
17AH(1)(b)	A statement that 'Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website].'	If applicable, mandatory	100
17AH(1)(c)	Outline of mechanisms of disability reporting, including reference to website for further information	Mandatory	94–95
17AH(1)(d)	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found	Mandatory	91
17AH(1)(e)	Correction of material errors in previous annual report	If applicable, mandatory	247–248
17AH(2)	Information required by other legislation	Mandatory	96, 218–221 (WHS) 222–230 (environment) 236 (advertising and market research)

Abbreviations and acronyms

ADF	Asian Development Fund
ADI	Australian Development Investments
ANAO	Australian National Audit Office
APO	Australian Passport Office
APS	Australian Public Service
ARC	Audit and Risk Committee
ASEAN	Association of Southeast Asian Nations
ASNO	Australian Safeguards and Non-Proliferation Office
ASO	Australian Sanctions Office
AUKUS	Australia – United Kingdom – United States [security partnership]
AWP	Australian Water Partnership
CEC	Consular Emergency Centre
CO ₂ -e	carbon dioxide equivalent
COP	Conference of the Parties
CSA	Comprehensive Safeguards Agreement
CWC	Chemical Weapons Convention
DAFF	Department of Agriculture, Fisheries and Forestry
DEWR	Department of Employment and Workplace Relations
DFAT	Department of Foreign Affairs and Trade
EFA	Export Finance Australia
EL	Executive Level
ESCAP	Economic and Social Commission for Asia and the Pacific
FAO	Food and Agriculture Organization
FIMR	final investment monitoring report
FOI	freedom of information

FOI Act	<i>Freedom of Information Act 1982</i>
FRSC	Financial Reporting Subcommittee
FTE	full-time equivalent
G7	Group of Seven
GBFF	Global Biodiversity Framework Fund
GCF	Green Climate Fund
GEF	Global Environment Facility
GST	goods and services tax
HIMR	humanitarian investment monitoring report
IAEA	International Atomic Energy Agency
ICJ	International Court of Justice
ICT	information and communications technology
IDA	International Development Association
IMR	investment monitoring report
IPEF	Indo-Pacific Economic Framework
KMP	key management personnel
MDB	multilateral development bank
MDRI	Multilateral Debt Relief Initiative
NATO	North Atlantic Treaty Organization
NCP	New Colombo Plan
NIAA	National Indigenous Australians Agency
NPT	Treaty on the Non-Proliferation of Nuclear Weapons (Non-Proliferation Treaty)
ODA	official development assistance
OECD	Organisation for Economic Co-operation and Development
OPO	Overseas Property Office
PALM	Pacific Australia Labour Mobility

PBS	portfolio budget statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	Public Governance, Performance and Accountability Rule 2014
PNG	Papua New Guinea
PRF	Pacific Resilience Facility
PRSC	Performance Reporting Subcommittee
SEACEF II	Southeast Asia Clean Energy Fund II
SEAIFF	Southeast Asia Investment Financing Facility
SES	Senior Executive Service
SME	small and medium-sized enterprise
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFCCC	United Nations Framework Convention on Climate Change
UNGA	United Nations General Assembly
UNPFII	United Nations Permanent Forum on Indigenous Issues
WHS	work health and safety
WHS Act	<i>Work Health and Safety Act 2011</i>
WTO	World Trade Organization

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